THE

REVENUE COMPENDIUM

OF THE

MADRAS PRESIDENCY

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A. G. C. . . .	Accountant General's Circular.
A. G. L. . . .	Accountant General's Letter.
A. G. Memo. .	Accountant General's Memorandum.
A. G. N. . . .	Accountant General's Notification.
B. A. C. . . .	Bombay Accountant General's Circular.
Bd's. Cir. . .	Revenue Board's Circular.
Comtd. or Commtd.	Communicated.
D. P. W. . .	Department of Public Works.
F. C. . . .	Financial Circular.
F. D. or Finl. Dept.	Financial Department.
F. R. . . .	Financial Resolution.
F. S. L. . .	Financial Secretary's Letter.
Fin. Secy's. . .	Financial Secretary's.
Ft. St. Geo. Gaz. .	Fort Saint George Gazette.
G. O. G. . .	General Order of the Governor in Council.
Govt. . . .	Government.
I. F. C. . . .	India Financial Circular.
Letter fr. U. C. S. Comr.	Letter from the Commissioner to the Uncovenanted Civil Service Examinations. .
Notifn. . . .	Notification.
O. G. of India. .	Order of the Government of India.
P. D. . . .	Public Department.
Pol. Dept. . .	Political Department
P. O. N. . . .	Post Office Notification.
P. W. Code. . .	Public Works Code.
P. W. D. . .	Public Works Department.
Pro. Bd. of Audit.	Proceedings of the Board of Audit.
R. G. I. . . .	Resolution of the Government of India.
Resol. . . .	Resolution.

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Govt. . . .	Government.
I. F. C. . . .	India Financial Circular.
Letter fr. U. C. S. Comr.	Letter from the Commissioner to the Uncovenanted Civil Service Examinations.
Notifn. . . .	Notification.
O. G. of India. .	Order of the Government of India.
P. D. . . .	Public Department.
Pol. Dept. . .	Political Department
P. O. N. . . .	Post Office Notification.
P. W. Code. . .	Public Works Code.
P. W. D. . .	Public Works Department.
Pro. Bd. of Audit.	Proceedings of the Board of Audit.
R. G. I. . . .	Resolution of the Government of India.
Resol. . . .	Resolution.

☞ For other Abbreviations, see pages XXVIII. and XXIX., Vol. I.

DEFINITIONS OF TERMS

USED IN THE SEVERAL ENACTMENTS AND EXPLANATIONS OF WORDS EMBODIED IN THIS VOLUME.

Addition means the place of residence, and the profession, trade, rank and title (if any) of a person described, and, in the case of a native, his caste (if any) and his father's name or where he is usually described as the son of his mother, then his mother's name. (*Sec.* 3, *Act VIII. of* 1871.)

Advice, counsel; also, the instruction usually given by one merchant or banker to another by letter, informing him of bills or draughts drawn on him, with particulars of date, or sight, the sum, and the payee. Bills presented for acceptance or payment are frequently dishonoured for *want of advice.* (*Whar. Lex.*)

Appellant, the party appealing; the party resisting the appeal is called *Respondent.* (*Ency. Lond.*)

Appurtenances, belonging to another thing, as hamlets to a manor, and common of pasture, turbary, etc., liberties and services; out-houses, yards, orchards, and gardens are appurtenant to a messuage, but lands cannot properly be said to be appurtenant to a messuage. (*Whar. Lex.*)

Arrears or **Arrearages**, money unpaid at the due time: as rent behind; the remainder due after payment of a part of an account; money in the hands of an accounting party. (*Cowel.*)

Assay, the testing and proving of coins, metals, etc. (*Whar. Lex.*)

Assets, the property of a deceased person, which is chargeable with, and applicable to, the payment of his debts and legacies. (*Whar. Lex.*)

Assign or **Assignee**, a person appointed by another to do any act or perform any business; also a person who takes some right, title, or interest in things by an assignment from an assignor. (*Whar. Lex.*)

Audit, an examining of accounts. (*Ib.*)

Barter, to exchange one commodity for another, or truck wares for wares. (*Whar. Lex.*)

Book includes a portion of a book and also any number of sheets connected together with a view of forming a book, or portion of a book. (*Sec.* 3, *Act VIII. of* 1871.)

Budget is a General Statement made every year which is intended to present a comprehensive view of the financial condition of the country. (*Whar. Lex.*)

Bullion, uncoined gold and silver in the mass. Those metals are called so, either when smelted from the native ore, and not perfectly refined; or when they are perfectly refined, but melted down into bars or ingots, or into any unwrought body, of any degree of fineness. (*Whar. Lex.*)

Commissioners shall mean the persons appointed by the Government or elected by the rate payers to conduct the affairs of any town under this Act, and shall include ex-officio Commissioners under this Act. (*Sec.* 2, *Act III. of* 1871.)

District Court includes the High Court in its ordinary Original Civil jurisdiction. (*Sec.* 3, *Act VIII. of* 1871.)

District and **Sub-District** respectively mean a District and Sub-District formed under this Act. (*Ib.*)

Endorsement and **Endorsed** include and apply to an entry in writing by a Registering Officer on a rider or covering slip to any document tendered for registration under this Act. (*Ib.*)

Escheat, a species of reversion: it is a sort of caducary inheritance, and a fruit of seignory, the lord of the fee, from whom or from whose ancestor the estate was originally derived, taking it as *ultimus hæres* upon the failure, natural or legal, of the intestate tenant's family. (*Whar. Lex.*)

Ex-officio—*See page* xxxiii., *Vol. I.*

Horse shall include ponies and mules. (*Sec.* 2, *Madras Act III. of* 1871.)

House shall include any hut, shop or warehouse. (*Ibid and Sec.* 1, *Madras Act IV. of* 1871.)

Immoveable Property includes land, buildings, rights to ways, lights, ferries, fisheries or any other benefit to arise out of land, and things attached to the earth or permanently fastened to any thing which is attached to the earth, but not standing timber, growing crops, nor grass. (*Sec.* 3, *Act VIII. of* 1871.)

In or near any street shall designate any place within the town. (*Sec.* 2, *Madras Act III.* 1871.)

Indenture, a deed indented between two or more parties, so called because duplicates of every deed *inter partes* were once written on one skin. The skin was cut in half irregularly or with a jagged edge: so when the duplicates were produced in Court they were seen to belong to one another by fitting into one another. (*Whar. Lex.*)

Land shall include fields, plantations and gardens. (*Sec.* 3, *Madras Act III. of* 1871.)

Landholder shall include all persons holding under a Sunnud-i-Milkeut Istimrar, all other Zemindars, Poligars, Shrotriumdars, Jaghirdars, and Inamdars, and all persons farming the land revenue under Government; also all holders of land under Ryotwary Settlement, or in any way subject to the payment of land revenue direct to Government, and all other registered holders of land in proprietary right. (*Sec.* 1, *Madras Act IV. of* 1871.)

Lease includes a counterpart, a caboolcat, an undertaking to cultivate or occupy, and an agreement to lease. (*Sec.* 3, *Act VIII. of* 1871.)

Minor means a person who, according to the personal law to which he is subject, has not attained majority. (*Sec.* 3, *Act VIII. of* 1871.)

Mint, the place where money is coined. (*Whar. Lex.*)

Moveable Property includes standing timber, growing crops and grass, fruit upon and juice in trees, and property of every other description, except immoveable property. (*Sec.* 3, *Act VIII. of* 1871.)

Official Year shall mean the year beginning on the first day of April, or such other date as may hereafter be fixed by the Governor in Council by Notification in the *Fort St. George Gazette*. (*Sec.* 2 *& Sec.* 1, *Madras Acts III. & IV. of* 1871.)

Owner shall mean the person for the time being receiving the rent of the land or premises, whether paid in money or in kind, or in charge of the animal or thing, in connection with which the word is used, whether on his own account, or as agent, or trustee, for any other person, or who would so receive the rent if such land or premises were let to a tenant. Provided that no person receiving the rent of land or premises as agent for another person, shall be liable to make any outlay by this Act required to be made by the owner of such land or premises, in excess of the amount of the funds, or of the value of the produce, belonging to the owner, which he may have in his possession; nor shall he be subject to any penalty, if he can prove that he has made the outlay required to the extent of such funds. (*Sec.* 2, *Madras Act III. of* 1871.)

Personal Representatives, Executors or Administrators. (*Whar. Lex.*)

President shall denote the President of any Board appointed under this Act. (*Sec.* 1, *Madras Act IV. of* 1871.)

Representative includes the guardian of a minor and the Committee or other legal Curator of a lunatic or idiot. (*Sec.* 3, *Act VIII. of* 1871.)

Scroll, a mark which supplies the place of a seal. (*Whar. Lex.*)

Signature and **Signed** include and apply to the affixing of a mark. (*Sec.* 3, *Act VIII. of* 1871.)

Street shall mean any road, street, square, court, alley, or passage, whether a thoroughfare or not, over which the public have a right of way, together with such land (not being private property), whether covered or not by any pavement, *pyall*, verandah or other erection or structure, as may be between the roadway and the main wall of any house or houses adjacent thereto, and also the roadway over any public bridge or causeway within the town. (*Sec.* 2, *Madras Act III. of* 1871.)

Tenant shall include all persons who occupy land under a landholder, whether personally or by an agent, and whether they pay rent to such landholder or otherwise. (*Sec.* 1, *Madras Act IV. of* 1871.)

Town shall include any village, hamlet, suburb, station, bazaar, or place, the limits of which shall be defined as in this Act provided, and shall also include any number of the same when declared to be united as in this Act provided. (*Sec.* 2, *Madras Act III. of* 1871.)

Weights and Measures, Instruments for reducing the quantity and price of merchandise to a certainty, that there may be less room for deceit and imposition. (*Whar. Lex.*)

☞ For other Definitions of Terms, See pages xxx. to xxxvi. Vol. I.

CORRIGENDA.

Page	Para.	Line	For	Read
IX.	—	24	Rules for the Sale of Assessed Lands . .	Rules for the Disposal of Assessed Lands.
XIV.	—	31	VII. of 1869	VIII. of 1869.
18	—	4	shall have been made.	shall not have been made
28	44	22	subsequent	subsequent
121	1	3	in excess of Rs. 20. .	Rupees 20 or more
159	7	20	In Tanjore	In some Villages of Tanjore
195	42	3	Liability of Her Majesty's Subjects . . .	Liability of Europeans and other Foreigners
198	—	10-11.	it may be cancelled .	it may not be cancelled
240	Heading	6	Rules for the Sale of Assessed Lands . .	Rules for the Disposal of Assessed Lands.
248	4	Marginal reference.	B. S. O. No. $\frac{151}{1}$ & $\frac{151}{5}$.	B. S. O. Nos. 151, $\frac{151}{1}$ & $\frac{151}{5}$.
258	13	do.	B. S. O. No. $\frac{150}{4}$. . . .	B. S. O. No. $\frac{151}{4}$.
258	14	do.	B. S. O. No. $\frac{151}{5}$. . . .	B. S. O. No. $\frac{151}{6}$.
274	—	do. to line 10.	Act VII. of 1869. . .	Madras Act VIII. of 1869.
345	—	5	Act XXX. of 1845 . .	Act XXXII. of 1845
358	—	9	Regulation II. of 1867.	Regulation II. of 1807.
455	—	20	fee on the plaint or memorandum of appeal.	fee on the application
464	Schedule I. Court Fees Act.	No. 2	Plaint or memorandum of appeal	Plaint in a suit

Page	Para.	Line	For	Read
855	45	29	Soldiers' Sheds to be prepared	Soldiers' Sheds to be repaired
916	30	7-8	Office copies of Acts and Orders to be kept up to date	Office Copies of Acts and Orders to be kept corrected up to date.
972	44	27	Indents on the Ordinance Department .	Indent on the Ordnance Department.
1021	26	Marginal reference.	B. S. O. No. 76*a* . . .	B. S. O. No. $\frac{76}{1}$.
1185	—	28	Men transferred rom .	Men transferred from
1231	—	3	exceed Rupees 20 . .	be Rs. 20 or more
1408	—	—	B. S. O. No. $\frac{251}{1}$ . . .	B. S. O. No. $\frac{254}{1}$.
1408	—	16	74	71

THE

REVENUE COMPENDIUM

OF THE

MADRAS PRESIDENCY

CHAPTER VI.

1. *Rules appertaining to the Treasury.* 2. *Village Accounts.* 3. *Talook Accounts.* 4. *Huzur Accounts.* 5. *Accounts to be submitted by the Board of Revenue.* 6. *Money Order Department.* 7. *Paper Currency Department.* 8. *Payment of Military Pensions.* 9. *District Press.* 10. *Public Works.* 11. *Salt Works.* 12. *Petty Construction and Repairs.*

SECTION 1.

RULES APPERTAINING TO THE TREASURY.

1. ***Deputy Collector in Charge of Treasury.***

B. S. O. No. 390. A Deputy Collector, who will be specially nominated to the duty by Government, will be located at the head station of each Collectorate, and have charge of the Treasury, the Account Department, Stamps, Postage Labels, Yeomiahs and Pensions, the Press and other miscellaneous details. It will be the duty of this Officer to prepare the ordi-

Note. The Deputy Accountant General, Mysore, is in charge of Her Majesty's Treasury, Bangalore; and the Commissioner of Neilgherries, and Resident of Travancore, are in charge of their respective Treasuries.

nary Monthly and other Periodical Statements and Returns, and to conduct the routine correspondence connected with the accounts, both in the Collector's presence and in his absence. When present at the Huzur it will be optional with the Collector, as the responsible head of the District, to countersign all these Statements, and the Treasury Officer is always to be subject to his control in the discharge of his duties. It is also to be clearly understood that the authority entrusted to him of forwarding Statements and Returns in his own name, and conducting the correspondence of the Account Department, extends only to ordinary and routine matters, on which point the Collector is to furnish him with detailed instructions after consultation, when necessary, with the Revenue Board, and the Accountant General. The Treasury Officer is to be authorized to send orders to the Tahsildars about the correction, or the punctual transmission of their accounts, and should bring to the Collector's notice any instances of carelessness, inattention to instructions, or undue delay on their part. (*See Standing Order*, *No.* 292.)

2. As respects the cash, the great bulk of it will be put away in chests under the Collector's lock and seal as heretofore, and a sufficient sum for current expenses will continue to be left with the Cash-keeper; but it will be at the option of the Collector to make arrangements, especially when about to leave the head station, for enabling the Deputy Collector to supply the Cash-keeper, from time to time, with funds for disbursements.* The Deputy Collector will pass orders to the Cash-keeper, after a due verification of claims for the payment of Bills of Exchange and all authorized and ordinary charges, such as salaries, pensions, etc., (*See Standing Order*, *No.* 285) and every evening he will sign the Cash book in token of its correctness, after scrutinizing its entries, the balance shown in it should be compared with the cash in the expense chest at least once a

*G. O. No. 1,519 of 21st June 1866 permits the Collectors to leave the keys of the Treasury with any Covenanted Subordinate at the Head Quarter station. (B. S. O. 2¼8.)

month. The Collector will thus be relieved from much miscellaneous routine duty, in accordance with the system followed in Bengal and the North West Provinces, and the spirit of the following Order of the Sudder Board of Revenue at Calcutta should be considered as applicable to District Officers of this Presidency:—"Public Officers will be pleased to observe that when an Uncovenanted Deputy Collector has been appointed to the charge of a Revenue Treasury, with the sanction of Government, he is competent to negotiate bills, and perform all other duties of the Treasury, being himself responsible, jointly with the Treasurer, for the custody of the Public money, and for the proper observance of all the prescribed cheques and accounts. But the Collector or other Covenanted superior is not thereby exonerated from his general responsibility as head of the office for the affairs of the Public Treasury."

G. O. No. 32, 24th Nov. 1841.

3. The Deputy Collector will furnish the usual monthly certificates of the examination of the Treasury, noting in them the sum under the Collector's own charge, but it will be the Collector's duty to examine the Treasury, Stamps, etc., half-yearly, and whenever the Deputy Collector vacates office, recording officially on each occasion the result of his examination.

4. The following documents may be despatched under the signature of the Deputy Collector; but bills, for the expenditure of money contingent, etc., should, when possible, be signed by the Collector himself.

STATEMENTS furnished to the Accountant General's Office, which may be signed by Deputy Collectors:—

Book Department.

Memorandum of Subscriptions collected on account of

Civil Fund			Monthly.
Do.	do.	Military Fund	do.
Do.	do.	Medical Fund	do.
Do.	do.	Apothecaries' Fund	do.

Statement of Salt Revenue	Monthly.
Do. Customs Revenue	do.
Memorandum of Demand and Collections of Income Tax	do.
List of Receipts on account of Military Services	do.
Do. Payments do.	do.
Extracts of Registers of Deposits (Revenue, Judicial and Miscellaneous)	do.
Do. re-payments of do. do.	do.
List of Bills issued on account of this Presidency	do.
Do. discharged on do. do.	do.
Do. issued on account of other Governments	do.
Do. discharged do. do.	do.
Extract from Register of unadjusted Charges, adjusted during the month	do.
Memorandum of unadjusted Advances outstanding three months and upwards	do.
Statement of Advances recoverable	do.
Memo. on account of Permanent Advance Fund	Occasionally.
Account of Collections on account of Little Bases Rock-Light	Quarterly.
Return of Foreign Pensioners	Annually.
Statement of Collections on account of Straits Lights	do.
Detailed Statement of Deposits	do.
Do. unadjusted Advances	do.
List of Permanent Advance, unadjusted	do.
Detailed Statement of outstanding Balances under Advances, recoverable	do.

Bill Department.

Cash Balance Reports of the Huzur Treasuries	Monthly.
Do. do. Talook do.	do.
Assets and Liabilities Statements	Quarterly.
Indents for Currency Notes	Occasionally.
Applications for issue of Transfer Receipts	do.
Acknowledgment Receipts of Currency Notes	do.

Budget and Resource Department.

Duplicate of the Budget Estimates of Receipts and Charges	Annually.

Estimates of Cash requirements, Receipts and Charges	Annually.
Duplicate of Budget Estimate of Local Funds, Receipts and Charges	do.
Actual Account of Receipts and Charges of Local Funds	do.
Detailed Statement of Establishments as existing at commencement of budget years	do.
Statement of Temporary do.	do.
List of Uncovenanted Civil Servants, Europeans and East Indians	do.
Abstract of Pensions	do.
Do. do. payable on account of resumed Lands, Offices and Privileges	do.
Do. do. Pagoda and Mosque Allowances	do.
Estimate of probable Receipts and Disbursements for current and two ensuing months	Monthly.
Statement of small Silver and Copper Coins required	Annually.

Public Works Department.

Statement showing the amounts received from Civil and Public Works Officers, on account of Public Works Department	Monthly.

Bond Department.

Extract Register of Interest paid on Bengal Loans, received from the Mofussil Treasuries	Monthly.

Treasury Account Department.

Treasury Account	Monthly.
Plus and Minus Memo.	do.
Account of Magisterial Fines	do.
Account Current of Postal Receipts and Charges	do.
Register of Telegraph Receipts and Charges	do.
Do. Savings' Bank Deposits	do.
Register of Savings' Bank withdrawals	do.
Statement showing commission on sale of Stamps	do.
Do. of Candian Pensions paid	do.
Lists of payments with Vouchers for all Departments	Bi-Monthly.
Establishment Bills with Leave Statements	Monthly.
Contingent and Pension Bills of all kinds	do.
Casualty Reports	do.

5. Deputy Collectors in charge of Treasuries will be held personally responsible, if in making payment of pensions they neglect the rule noted at foot.*

6. The Treasury Deputy Collector is in the position of a personal Assistant to the Collector, and does not require any independent power over the Huzur Establishment, which will therefore remain entirely upon the Collector's control.

B. S. O. No. 3.9.0/1, G. O. No. 123. R. D. dated 15th January 1867.

7. ***Position of Deputy Collectors in relation to Collectors and Accountant General.*** The following are the instructions regarding the position of Deputy Collectors, and especially of those in charge of Treasuries, in relation to Collectors and the Officers of the Account Department:—

All Communications from the Accountant General to the Collectors' Offices should be addressed to the Collector, who should make such arrangements as are necessary to insure prompt attention to them, in common with other correspondence. The letters of the Accountant General should be superscribed "Treasury" or "Accounts," "Immediate," "Urgent," etc., according to circumstances. During absence from his head quarters, the Collector should place his Office under the charge of a Covenanted Assistant, with all requisite instructions for his guidance. With the staff of Assistants now available, this will involve no difficulty, and as the chief station of each District is a place of considerable importance, it is desirable for many reasons that the Collector and Magistrate should be thus represented at, during his absence.

B. S. O. No. 294, G. O. 5th Oct. 1865, No. 2,407.

8. ***Charge of District Treasuries.*** Except as a temporary arrangement to meet emergent cases, appointments to the charge of District Treasuries will be disposed of under orders of Government only.

* "No Military pension is claimable by any heir in the receipt of pay or pension from the State equal to the authorized pay of the deceased at the time of his death, and when the heir may be in receipt of pay inferior in amount to the pension authorized in the Regulations, then the half only of such pension shall be granted to the heir in addition to his pay; but should an heir thus circumstanced be subsequently discharged from the service in consequence of ill health or other unfitness not affecting his character, then he will be entitled to the full pension upon the same terms as other heirs not in the service of the State".—*Paragraph* 96, *page* 256, *Section* 13 *of the Pay and Audit Regulations, Edition of* 1861.

B. S. O. No. 285.

9. ***Powers of Deputy Collectors as to making payments from Treasuries.*** Deputy Collectors are authorized on their own responsibility to make the following payments:—

I. All Salary Abstracts, Pensions and Yeomiahs.

II. Bills of Exchange drawn by authorized Officers, for which Letters or Registers of Advice shall have been received from those Officers.

III. Drafts of Paymasters and Commissariat Officers drawn on account of Letters of Credit issued by the Accountant General.

IV. Advances to Engineer Officers of the Department of Public Works on the drafts of the Superintending Engineer,* who furnishes to the Collector monthly an estimate of sums required in each month, out of the amount sanctioned by the Government for each year, and communicated to Collectors by the Accountant General.

V. Advances to Deputy Post Masters on account of the Postal Department, on Receipts countersigned by Inspecting Post Masters.

VI. Re-payments of Deposits of the Revenue and Judicial Departments, and of Deposits on account of the Government Savings Bank.

VII. All advances, either on account of services of Government or re-payable, which shall have been authorized by Government, and notified by the Accountant General.

VIII. Interest on Government Promissory Notes which are enfaced as payable in the District.

B. S. O. No. 278.

10. ***District Treasury to be examined monthly.*** Every District Treasury should be examined monthly by one of the European Officers of the District, and a report must be made to the Board of Revenue as to whether the amount in it is correct according to the Treasury Accounts, and the remittances received from the Talooks. When it is impossible for any of the European Officers to conduct the examination in consequence of absence from the station on duty, the examination should be made and the accounts signed by the Senior Uncovenanted Officer other than the Treasury Deputy.

G. O. No. 348 of 14th March 1873, Finl. Dept.

11. The annexed is the Order of Government on the subject of examining Treasuries. The duties and responsibilities

* Now District Engineer.

in regard to the accounts, formerly devolving upon the Head Sheristadar, now fall upon the Deputy Collector in charge of the Treasury.

Ext. Min. Con. 22*nd May* 1851, *Rev. Dept.*, *No.* 478.

*   *   *   *

22. The views of Government as to the examination of the Treasury, are set forth in the 18th para. of an Extract Minutes of Consultation, under date the 12th November 1833, No. 1,161, which, having been circulated for the information and guidance of the Revenue Officers, constitutes the Standing Order for their governance in this important duty. It is there observed, that "the whole Cash in the Treasury, under whatever different heads it may be entered, is required to be included in the balance." If this was not positively enjoined by the then existing orders, the mind of Government as to what ought to be the practice was at any rate distinctly declared, and so clearly was it intimated that Government intended the whole Cash in the Treasury to be examined monthly, under whatever different heads it might be distributed, that no Officer to whom it might devolve to conduct the examination had reason to doubt that it was his duty to extend his scrutiny to every part of the funds deposited therein, whether actually included in the balance or not.

23. It was in consequence of the Government having discovered (1828) that the Madura Treasury, in which a system of embezzlement had been carried on through a series of years, had, in that time, been repeatedly taken charge of by the Assistant Collector, and reported correct; when, as afterwards appeared from the examination of the accounts, the amount entered in his receipt was less than the amount which ought to have been in the Treasury; that it was thought proper to press seriously upon the Revenue Officers, "their personal responsibility for the examination, made by them, as well with respect to the correctness of the accounts, as to the actual existence of the Cash in the Treasury." The Government directed that "they should be instructed to take these opportunities to make themselves thoroughly acquainted with the system of accounts, and all their details." In giving this direction, it was observed, that "every Collector, with a proper sense of his duty, and regard for the credit of the service, will encourage his Assistants to look into the accounts, and will be glad of the checks which their occasional scrutiny will impose upon his

servants." The Government desire that these instructions be reiterated, and that Collectors be required to report that they have carried them out.

24. If these instructions had been followed according to their spirit, and if the Sheristadar had been called upon to give his aid to ascertain the correctness of the accounts of the Treasury at the occasional examination of it by the Collector and his Subordinates, the check would probably have proved as effectual as Government expected it would be, for the prevention of irregularities and frauds, such as have lately been detected. It was, it is to be presumed, one object of the Order of the Board giving to the Sheristadar the same access to, and general control over, the Treasury accounts, as over the accounts of every other department, that he might be ready to give this aid; and it is thus he might most effectually act as a check upon the Treasury servants. Unless the Collector encourages the Sheristadar to look closely into the accounts of the Treasury, and directly calls upon him occasionally to ascertain their correctness, the Order of the Board is likely to be a dead letter, as it appears to have been in Cuddapah. The practice which seems to have crept into some Districts, of withdrawing certain departments of the Cutcherry, Treasury, Stamps, etc., from the scrutiny and supervision of the Head Sheristadar, is very reprehensible. That Officer should be regarded as the Native Collector. All accounts in every branch of the Revenue administration of the District should be as open to his examination, as to that of his European superior. The Board should make known to all Sheristadars, that the Government hold them responsible for every department, and that it is their duty to place in writing before their superiors, any information they may have of malpractices, wherever occurring. As regards that department now more immediately under consideration, the Government desire that, on every occasion on which a Treasury may be examined, the Head Sheristadar, or, in his unavoidable absence, his Deputy, or, at least, his Head Goomastah, shall, before the examination takes place, inspect the Treasury accounts, and testify their correctness or point out any errors which he may discover in them. When the Treasury is examined in consequence of a charge in the Officer in charge of the District, the Officer giving over charge, no less than the Officer receiving it, should be present at the examination.

B. S. O.
No. 478, G. O.
21st June 1860
No. 1,519.

12. ***Charge of the keys of District Treasuries in the Collector's absence.*** The key of the Treasury may be left in charge of the resident

Assistant, or other European Covenanted Officer, who may remain at head-quarter station, during the absence of the Collector.

B. S. O. No. 291. 13. ***Hour of closing Treasuries.*** Collectors should require all Officials in charge of Talook Treasuries or Cash Boxes in their Districts, to close them finally by sunset at latest each day.

B. S. O. No. 290. 14. ***Treasury Holidays.*** The Treasury servants should not be deprived of the annual holidays enjoyed by others in public employ. Collectors should notify in their *Gazettes* on what days their Treasuries will be closed, and should make arrangements for the despatch of any *emergent* business during such periods.

B. S. O. No. 288. 15. ***All Funds in any Treasury to be shown in the Accounts.*** The directions contained in the annexed Resolutions of the Government of India, prohibiting Treasuries from retaining any sums in deposit without exhibiting them in the public accounts should be strictly followed in all Districts:—

Resolution: From correspondence that has lately passed between the Foreign Department, and the Agent Governor General for the State of Rajpootana, it appears that for upwards of a quarter of a century a Fund called the "Batta Fund" has been in existence in the Mhairwara District, the money belonged to which remained in the hands of the Treasurer of the Deputy Commissioner of that District, without being exhibited in any shape whatever in the Public Accounts. To prevent such irregular proceedings, His Excellency the Governor General of India in Council directs all Officers of Government to bear in mind that all transactions to which they, and their official character, are parties, must in future, without any reservation, be brought to account, and all monies be deposited in the Government Treasuries. (Pro. of Govt. of India, 10th Dec. 1861, No. 14,624.)

B. S. O. No. 286. 16. ***Cash in Talook Treasury at Head Quarter Station to be reduced in amount as much as possible.*** As a rule the cash retained in the Talook Treasury at Huzur Station should be reduced to the

smallest amount sufficient for current requirements. The collections in excess of this minimum, should, as they accumulate, be sent daily, or at short intervals, to the Huzur Treasury. In like manner the quantity of Stamps, etc., retained in the Talook Treasury, should be reduced as much as possible, as further supplies can always be obtained, as required, from the adjacent Huzur Treasury. The object of this arrangement is, to enable the Inspector General of Mofussil Police, to reduce the Treasury Guards, now employed in considerable numbers for the two Treasuries at Huzur Stations.

B. S. O. No. 887/1, G. O. No. 537. F. D. 21st Nov. 1865.

17. ***Dates for closing the Monthly Treasury Accounts.*** In order to ensure the speedy despatch of the Monthly Treasury Accounts to the Accountant General by Collectors, the Government have approved the suggestions of the Board that the month's Accounts of Receipts and Payments at all Sub-Offices should be closed at noon of the last day but one of each month, any later transactions that may be absolutely necessary within the month being brought to account on the first of the following month. The Collectors should accordingly issue instructions to the Central Sub-Offices noted at foot,* and to any other Offices from which accounts of Receipts and Charges are furnished to the Collector's Office, that, as a rule, no transactions are to be permitted on the last of each month, the accounts, being closed and made up at noon on the previous day, and despatched in the evening so that all the accounts of the Sub-Offices may reach the Collector's Office, on the first of each month. When such Offices are situated at great distance from Head Quarters of the District, the Officers should be directed to close their accounts two days earlier; should indispensable necessity arise for entering on any transaction after the month's account is closed, the preliminaries may be arranged, the final

* Talook Treasuries, Stamp Offices, Registrars' Offices, Salt Treasuries, Sea Customs Treasuries and Land Customs Treasuries.

disposal of the matter being deferred till the first day of the next ensuing month. Under this arrangement, the Monthly Treasury Account to the Accountant General should be despatched, at the latest on the fifth of each month. The Treasury Deputy Collectors should be desired to attend to these instructions carefully. The date of despatch should be noted in the Plus and Minus Memorandum submitted to the Board.

B. S. O. No. 283.

18. ***Talook Treasuries to be unexpectedly examined.*** In order to prevent abuses, Collectors should make it a practice occasionally to inspect and examine the Treasuries of their several Tahsildars without any previous intimation of their intention to do so. There is no objection to this duty being deputed to an Assistant, or Deputy Collector, when inconvenient to the Collector himself.

B. S. O. No. 283.

19. ***Examination of Talook and Subordinate Treasuries.*** Talook and other subordinate Treasuries must be examined by a Covenanted Officer or Deputy Collector at least once in every half year. The attention of the examining Officer should be especially directed to the verification of stamp stock in addition to the checking of the cash in hand and ascertaining whether the prescribed forms are kept.

20. Half yearly reports including all the subordinate Treasuries in the District made up to the 30th June and 31st December of each year, must be furnished to the Board as soon after those dates as possible. These reports should contain the following Columns:—

1. Name of Treasury.
2. Date of Examination in previous half year.
3. Date of Examination in half year under Report.
4. Name of Examining Officer.
5. Result of Examination of Cash and Cash Accounts.
6. Result of Examination of Stamp stock.
7. Remarks.

21. The examinations should be made, as far as possible, unexpectedly, and not at stated periods.

B. S. O., No. 293, G. O. 12th Sept. 1864, No. 2,672.

22. ***Examination of Subordinate Treasuries.*** The cash in a Talook and other subordinate Treasuries need not be counted daily. This precaution should be taken occasionally and not on fixed days, and the contents should always be counted when the account current is sent to the Huzur, and the fact notified in the account.

B. S. O. No. 289.

23. ***District Remittances.*** Remittances from the Talooks to the Head Quarter Treasury should be packed in boxes. The boxes should be carefully returned to the Talooks as opportunity offers. Collectors should give their attention to the subject of rendering the system of Treasure Escorts as simple and complete as possible, so that the reasonable requirements of all Departments may be met with the minimum of detached duty for the Police. Due regard should be paid to the directions of the Inspector General of Police as expressed in the annexed Police Orders:—

POLICE ORDER NO. CXVIII.—*Dated 15th February* 1861.

The attention of Superintendents of Police is specially called to the importance of thoroughly organizing, in communication with the Collector, a system of Treasury Escort for their Districts. In several Districts, want of system in this respect seriously interferes with the important protective and detective duties of the Constabulary. Frequently there is not a man of the Reserve present for duty.

The Remittance duty of a District is easily reduced to a system by mutual understanding, and this, once adopted, should never be deviated from. Save under any special circumstances, *Talook* remittances are made once a month and a particular day is easily fixed. The *route* and routine of duty to be followed, the number of *Kusbahs* to be passed through, the remittances of which should join the escort, and the like matters, should be prescribed, so as to relieve the Police as far as possible. Their routes should be carefully drawn out, and a copy given to each Station House with instruction how to perform the share of duty falling to each party.

Police must not be called on at odd times to escort petty remittances of cash on account of D. P. W., Forest Department, and the like. These may be provided for at the regular time of remittance escort.

Police Order No. cxcvi.—*Dated 29th July* 1861.

The following Rules for the safe custody of Cash in the possession of Officers of the Department of Public Works, issued by the Chief Engineer, will be carried out by the Officers of Police so far as they affect them:—

1. "Remittances shall never be conveyed after dark; and during detention in transit shall be securely lodged in the Village Munsiff's Cutcherry, or other guarded building. Except on urgent necessity, money shall not be drawn from Talook Treasuries at a later hour than 4 P. M. The conveyance of money on account of Government, shall be avoided as much as possible by the use of the Cheques in paying Contractors and Maistry workmen, and a member of the Department, whose remittances may have to be secured in a village during the night, shall, when he has any available, furnish his own guard, in addition to that which the Village Police may furnish.

2. "Members of the Public Works Department shall have a right to the protection of the Police, whether Talook or Village, for the Government property under their care; and any instance of failure to render that assistance, after due application, shall be severely noticed. Cash Chests may be lodged in Talook Treasuries for security, upon application being made to that effect.

3. "Police Station Houses (not out-posts) may be used temporarily as places for the safe deposit of Cash Chests of members of the Department, but on condition that the money or other valuable property is securely placed in a well-locked box, and sealed in such a manner as to prevent the contents being tampered with.

4. "Members of the Department, while moving about with Cash Chests, should, when they consider the road unsafe, avail themselves of the protection of the Officers of Police, who regularly patrol all such roads once or twice a day and accompany, as other passengers do, the walk Constable.

5. "Cash Chests kept in tents or other comparatively insecure places, while members of the Department are moving about, should be fastened with chains and padlocks to the bed of the Officer in charge, or to the tent pole, or in some other similar manner."

B. S. O. No. 2.

24. ***Remittances from Villages to Talook Treasuries to be accompanied by an Irsalnamah in Duplicate.*** The practice now obtaining

of returning to the Village Officers *Irsalnamahs* as soon as the remittances have been received and credited in the Talook *Chittah* has been found by experience not only to facilitate the commission of frauds by the Talook Treasury Officers, but also to prevent their immediate detection. The Board, therefore, directed in modification of Rule 53 contained in the Village Manual, that for the future village remittances shall be accompanied by an *Irsalnamah* in duplicate—one, in the *book-form as already in force*, the other, on a loose sheet. The former will be returned signed as at present; the latter will be retained in the Talook Cutcherry for the purposes of comparison and check. A Receipt Book,* with counterfoil, must be opened in every Talook, and for every payment made into the Treasury, other than a village remittance, a receipt must be passed to the bearer immediately the sum is credited in the Cash *Chittah*, corresponding entries being made in the counterfoil for the purposes of future check and comparison. As a general rule, no money shall be received into the Talook Treasury, unless accompanied by a *chellan* or voucher. That voucher should be carefully filed and numbered. The number of the voucher should correspond with that of the receipt, or at all events the number of the voucher should be invariably quoted in the receipt.

B. S. O. No. 279.

25. ***Responsibility of Officers Commanding Treasure Escorts.***—In order to secure Treasure in Districts where carts cannot be used, the

* *Form of Receipt.*

No.	No.
	Received into the Talook Treasury of—
1. Name of the Office or Officer	1. From the (Office or Officer) ——
2. Amount	2. Amount
3. Date on which credited in the Treasury	3. Credited on
4. { By whom received / As per Remittance List, No.	4. Paid by / As per Remittance List, No.
(Signed) Shroff.	(Signed) Shroff.
(„) Nagady Goomastah.	(„) Nagady Goomastah.
(„) Talook Sheristadar or Tahsildar.	(„) Talook Sheristadar or Tahsildar.

Collectors should supply *tarpaulins* to cover the gunny bags. In other places the Treasure should be packed in boxes of the prescribed dimensions. The Officers commanding the Treasure detachments are only to be held answerable for the safe delivery of the packages, they cannot be answerable for their contents. The Collector making the remittance, and his servants are answerable for the contents of the packages. The escorts, therefore, are not required until the Treasure is packed, and need not be detained after the packages have been delivered. In regard to the responsibility of the Police as Treasure Escorts, the spirit of the annexed Rules extracted from the General Regulations of the Army, will be followed. The Revenue Department should be properly supplied with boxes and seals.

General Regulations, Section XXII, page 335.

* * * *

66. "Officers commanding Treasure Escorts are not responsible for the contents of such packages of treasury as may be delivered over to them. The Collector making the remittance is answerable for the contents of the packages, and the Officer receiving the charge will only be required to pass his receipt for a certain number of packages, contents unknown, and to see that the same are delivered unbroken and unopened.

67. "They are consequently exonerated from the duty of seeing the treasure either packed or unpacked, and Escorts are not to be required until the treasure has been packed up, and they are to be dispensed with as soon as the packages have been duly delivered, and before their contents are counted out.

68. "Officers commanding Treasure Escorts have, under the preceding Regulations, simply to take charge of, and convey to the named station, a certain number of packages.

69. "The Officer commanding a Treasure Escort being responsible for the safe custody of the packages both as regards their number and condition, the measures to be adopted for that purpose rest exclusively with him. The Shroff and others who accompany the remittance on the part of the Collector being responsible for the contents of the packages, may be permitted as a measure of precaution to examine the seals morning and evening, under such arrangements as the Officer

may direct, to satisfy themselves that all is right, and to report to the Officer whatever they may observe requiring notice."

B. S. O. No. 284. 26. ***Treasure Boxes.*** Treasure boxes should be made up of such coarse materials as will allow of their being disposed of at little loss by auction as soon as they have been unpacked at the Madras Bank.

B. S. O. No. 281. 27. ***Carriage of Treasure.*** When public carriage is available Collectors should apply for it to the Officers commanding Divisions, for the purpose of conveying Treasure, and should only employ private carriage when no public carriage is procurable. Each Treasure Escort should take up successively the money that is prepared for remittance at each Treasury on or near its line of march, to the place of its final destination.

B. S. O. No. 280. 28. ***Batta to Treasure Guards.*** Troops on revenue or judicial duty, or escorting Treasure, are only entitled to batta when actually *travelling* from one station to another, including detention for making over coin. The certificates of Collectors should be limited accordingly, and should on no account be extended to troops when stationary.

B. S. O. No. 282. 29. ***Shipment of Treasure.*** In all cases where treasure is shipped from out-ports where a Covenanted Officer or Deputy Collector is not resident, either the Collector of the District or one of his Assistants should be present to see that proper boats are in readiness, and every other necessary preparation made for the shipment of the Treasure.

30. ***The Madras Bank and its Branches.*** The Madras Bank acts as Bankers for the Madras Government in the business of paying and receiving Government money at the Presidency and some of the Districts.

31. It also manages and transacts all the business of the registered Public Debt and Securities of the Government of

India payable at Madras, and performs all duties relating thereto, including the calculation and payment of interest, and the keeping of all Books, Registers, and Accounts. By way of remuneration for this work the Bank is paid commission at the rate of 4,000 per annum upon such crore of Rupees of the portion of the Public Debt for which interest is payable by it.

32. A yearly sum of Rupees 12,000 is paid to the Bank in full of all costs and expenses attendant on the maintenance by it of the establishment of clerks and servants necessary for the carrying on the Government Banking Accounts and business at Madras.

33. The Bank receives and holds, for the Government of Madras, all monies and balances which may be or become payable to, or on account of that Government, and transacts, at its office, all such business for the Government of Madras, regarding the receipt, collection, payment, and remittance of money and securities, and other matters as is usually transacted by Bankers for their customers. The Bank receives the actual costs and expenses of packing and shipping specie remitted as above, and for which Contingent Bills are from time to time submitted to the Accountant General, and passed by him on approval.

34. An average cash balance of twenty-five lacs of Rupees on the Government Banking Account at Madras is maintained in the hands of the Bank, so far as the same may conveniently be done; the whole of this balance the Bank is at liberty to use and employ for its own benefit and profit, subject to the provisions of the present Charter Act; the balance, so to the credit of the Government, should always appear in the book of the Bank as the Government balance. In case the Government Cash balance in the hands of the Bank shall be less than twenty lacs of Rupees, the Bank is entitled to receive interest on the difference between the amount of the actual Government cash balance of the day and the sum of Rupees twenty lacs, as the case may be, such interest may be reckoned at the lowest rate

charged by the Bank to the public on the day on which the difference may exist.

35. In ascertaining the Government cash balance for any day, all gold, silver, and copper coins current in British India, should be included, as also any Sovereigns and half Sovereigns in the hands of the Bank on behalf of the Government according to the daily statement rendered to the Accountant General.

36. The Books of Account and Minutes of Proceedings of the Bank, relating as well to the Government Banking Account at the Head Office and Branch Banks, and the business of the Public Debt and Securities, as to the General Accounts and business of the Bank should, from time to time and not less than once, and not exceeding four times in any one year, be submitted to the examination and audit of an Officer or Officers to be appointed by Government.

37. The whole responsibility for any loss or damage which may be occasioned by any theft, forgery, fraud, or misrepresentation by any wrongful payment or error in calculation committed by any of its Officers or Agents, whether in conducting the business of the Public Debt and Securities, or in the payment of the interest thereof, shall be borne by the Bank.

38. The Government are not obliged to pay any sum for the expenses of the establishment necessary for carrying on the Government business at any Branch, nor are they bound to keep any minimum balance in any of the said Branch Banks, nor to allow the said Bank interest, in lieu of keeping such minimum balance; while on the other hand the Bank is at liberty to employ, for its own benefit and profit, the whole of the balances, however large, for the time being, appearing in the accounts of the said several Branch Banks as Government balances.

39. The Bank is always subject to such orders and directions with regard to receipts and payments as may, from time to time, be given to it by Government and the Accountant General. It shall also open in its books such account or accounts

ply of Funds to other Departments". The issue and cashing of Supply Bills and Transfer Receipts are regulated by the rules prescribed for the same.

50. Regarding the payments made to Native Officers and Sepoys, etc., on furlough, and Military Pensioners whose number is generally large, one cheque may be issued by the Collector for Sepoys, etc., presenting themselves up to a certain hour on each date and attach thereto a detailed list to enable the Bank Agent to pay each individual his share. The Collector may also sign and issue the last Pay Certificate to those individuals.

51. All Transfer Receipts, whether for cash or in adjustment, should be granted by the Branch Bank, and in cases wherein they may be issued in part payment of pay and allowances, the necessary adjustment entries should be shown in the Bank's Daily Statement, with full particulars on the Receipt side of the amount credited.

52. The credits on account of Military, Public Works, Forest, Postal, and Electric Telegraph Departments are communicated by the Accountant General direct to the Collector, who places, by an order, into the hands of the Bank the portions thereof to be drawn at the Huzur Station. The advices for Supply Bills and Transfer Receipts are communicated direct to the Bank, unless payment on them is required to be made in the Talook Treasuries, when a duplicate is sent to the Collector.

53. The payment of money on account of Local Funds is made by the Bank, under the responsibility of the Officer entrusted with their charge, the accounts being kept in the Collector's Office.

54. The Registers of Deposits are kept in the Collectors' Offices, the Bank only receiving the amounts tendered, and crediting them to the proper heads of accounts. Re-payments of deposits are made only upon the order of the Deputy Collector in charge of the Account Department.

55. Refunds of revenue are also payable only upon Deputy Collector's order.

56. Care should be taken that all vouchers sent to the Collector or either discharged by the Agent, or conspicuously branded with the word "Paid". Inattention to this rule might lead to documents being paid twice, in the event of their falling into unscrupulous hands.

57. The Collector is furnished by the Agent with a Pass-Book, which is required to be written up and forwarded with the Daily Statements, the entries therein being counter-parts of those in the Treasury Accounts in the General Ledger, certified by the initials of the Agent or Accountant. The Collector or other Officer authorized to act for him, after the examination of the vouchers and if found correct, attaches his initials to the entries on both sides, and returns the Pass-Book to the Bank, taking with his own hand, and retaining in his own possession, a separate copy thereof for his own use.

58. A daily Statement of Receipts and Disbursements is sent by the Bank to the Collector, which forms the basis of all returns required of the Collector by the Accountant General and the Board of Revenue. They take the place of the Collector's Day-book, and should be carefully examined before posting the transactions into the Daily Abstract. Each voucher should be checked with the corresponding entry in the account, and it should be seen that it is genuine, and bears the requisite endorsement and receipt.

59. A report of the balance of cash remaining at the end of each week is required to be rendered to the Collector by the Agent of the Bank, in the prescribed form.

60. The Bank should keep an account particulars of coins received and expended on Government account.

61. It is the desire of Government that every possible encouragement should be given to all the Branch Banks established at the principal towns in the Presidency, and Treasury

Officers are particularly enjoined to give the Bank all the assistance in their power in the performance of their duties.

Bd's. Pro. dated 15th March 1873, No. 381.

62. The following are the Rules for the guidance of Treasury Deputy Collectors, Tahsildars, and Deputy Tahsildars dealing with Branch Banks.

1. When the Branch Bank is located at the Collector's Head Quarters, all monthly remittances from Talook Treasuries should be made direct to the Bank accompanied by the usual *Irsalnamah* (Remittance List) in duplicate. The original will be receipted and returned by the Bank and the duplicate retained to be transmitted to the Deputy Collector with the daily account.

2. When the Bank is situated at any place other than the Collector's Head Quarters, the remitances from the Talook will be made either to the Bank or to the Huzur Treasury, according to instructions issued by the Treasury Deputy Collector from time to time.

3. Remittances from Villages of the Talook in which the Bank is located will also be made direct to the Bank, but they must invariably be accompanied by an *Irsalnamah* in duplicate and containing headings in English and the Vernacular. The person bringing the remittance will first present the *Irsalnamah* in the Talook Cutcherry where it will be examined and signed by the Accountant and returned to the individual. He will then proceed to the Bank where the money will be received and the original *Irsalnamah* returned to the party signed by the Agent, the duplicate being retained by him to be transmitted to the Deputy Collector or Tahsildar with the daily statement.

4. Any person having money to pay on account of Government, will likewise tender it at the Office of the Deputy Collector, or the Tahsildar, or Deputy Tahsildar of the station, who will furnish him with a *Chellan* in duplicate in the Form A.* prepared in his Office, specifying the heads of account, and will cause both the original and duplicate to be endorsed as "Correct" and signed by his Accountant. The person so tendering will then proceed to the Bank where the money is received, and the Agent will receipt and return the original *Chellan*

**Form A.*

Chellan No.

————Deputy Collector's Office, or————Talook (as the case may be)

Please receive the accompanying sum of Rupees————being ————

and credit it to the following heads:—

to the payer, retaining the duplicate for transmission to the Deputy Collector or Tahsildar with the daily account.

5. Fines and forfeitures and other miscellaneous receipts will be forwarded by the Officer, receiving or realizing them, with a similar *Chellan*, and will be similarly dealt with.

6. Discount on sale of Stamps will be paid on the authority of a statement signed by the Deputy Collector, Tahsildar, or Deputy Tahsildar, specifying their value, the discount thereon, and the net amount payable by the purchaser. On payment of this last, the Bank will credit the gross sale proceeds and debit the discount *per contra* specifying the rate, etc., as per Statement produced. The Statement will then be receipted and returned, and on producing it the payer will be supplied with Stamps.

7. Deposits on account of Government Savings' Bank will be received at the Branch Bank under the orders of the Deputy Collector.

8. All disbursements will be made on the written authority of the Deputy Collector. When, however, the Bank is situated in a station other than the Head Quarters of the Collector, disbursements may be made on the orders of the Tahsildar of the station, as well as on those of the Treasury Deputy Collector of the District. But the Tahsildar shall not in any case order payments which would not have been competent to order if his Treasury had not been abolished.

9. Payments from the Government Savings' Bank shall be made under the orders of the Deputy Collector only. In regard to entire withdrawals, however, the sanction of the Secretary to the Government Savings' Bank will be necessary.

	Rs.	As.	P.
(Here give the proper heads)	—	—	—
(Do. do.)	—	—	—
(Do. do.)	—	—	—
Total. . .	—	—	—

Correct.

Date——

To the Agent,
Branch Bank.

Signed X. Y.
Deputy Collector, or his Accountant, or Tahsildar or his Sheristadı

Duplicate.

Chellan No.————

————Deputy Collector's Office, or ————Talook (as the case may be)
Please receive, etc., etc. (*all same as above.*)

10. All Bills for monthly salaries, and contingent expenses of Revenue, Judicial, etc. Departments, the abstracts for which undergo monthly audit in the Accountant General's Office, will, as usual, be sent by the officers concerned to the Deputy Collector who will examine them and issue cheques upon the Bank for payment.

11. Payments on account of interest due on Promissory Notes will also be made upon the order of the Deputy Collector.

12. Payments to Native Officers and Sepoys, etc., on furlough, and Military Pensioners, shall be made on cheques issued by the Deputy Collector, in favor of each individual after identification.

13. All transfer receipts, whether for cash or in adjustment, will be paid by the Branch Bank; and in cases where they may be issued in part payment of pay and allowances, the necessary adjustment entries should be shown in the Bank's daily statement with full particulars on the receipt side of the amount credited.

14. The credits on account of Military, Public Works, Forest, Postal, and the Electric Telegraph Departments will be comunicated by the Accountant General direct to the Collector and he will communicate to the Bank the portions thereof to be drawn at the Huzur station. The advices for supply bills and transfer receipts will be communicated by the Accountant General direct to the Bank.

15. Disbursements on account of Local Funds will be made under the responsibility of the President of the Local Fund Board to which they belong or any Officer authorized by him for the purpose. Similarly disbursements out of Special Funds will be made under the responsibility of the Collector or the Officer authorized by him in that behalf.

16. Registers of Deposits will be kept in the Collector's Office, as now, the Bank only receiving the amounts tendered, and crediting them to the proper heads in the account. Their re-payments will be made on the authority of the Deputy Collector or Tahsildar.

17. Refunds of Revenue will be similarly made on the Deputy Collector's orders.

18. Judicial Refunds, however, may be made on the authority of the Magistrate or Judge by whom the amount was realized.

The following accounts will be kept by the Bank:—

A.—A Scroll Cash Book.

B.—A Daily Statement.

C.—An Account in the General Ledger in the name of the Collector.

D.—An Account Particular of Coin received and expended on Government Account.

E.—A Daily Statement of Currency Notes received and issued.

19. In the Scroll Cash Book will be entered all receipts and disbursments on account of Government. In cases where deductions are made from the gross amount payable, the net amount alone will appear in this book.

20. The totals on each side of the account in the Cash Book will form the entries in the General Ledger.

21. In the Daily Statement, the vouchers will be classified under the several heads to which they properly belong. In cases of documents on which deductions appear, the gross amount of such documents and the deductions made will be entered on opposite sides of the amount under the proper heads.

For instance in the case of a Salary Bill for a gross amount of Rupees 300, but subject to a deduction of Rupees 12 for Income-Tax, the whole sum of Rupees 300 will be debited and the Rupees 12 credited under the proper head of account.

22. The Agent will furnish the Deputy Collector with a Pass-Book which will be written up and forwarded with the Daily Statement, the entries therein being counterparts of those in the General Ledger, certified by the initials of the Agent or his Accountant. The Collector or other Officer acting for him, will examine the Pass-Book, initial the entries on both sides, if found correct, and return the Book to the Bank having, however, previously taken, with his own hand, to be retained in his own possession, a copy thereof for his own use.

23. Every evening, the Statement for the day, with all the vouchers connected therewith, will be submitted to the Deputy Collector in charge of Accounts, who will forward to the Tahsildar of the *Kusbah* station an extract therefrom showing the receipts of his Talook for his information.

24. This Daily Statement will form the basis of all the returns required from the Collector by the Accountant General and the Board of Revenue.

25. The Bank will also furnish the Deputy Collector with a Weekly Cash Balance Report.

26. Where the Bank is situated at a place other than the Collector's Head Quarters the Daily Statement and the Pass-Book will be forwarded to the Tahsildar of the station, and in his absence to the

Talook Sheristadar instead of the Deputy Collector, and he, on finding it correct, will initial the Pass-Book and return it to the Bank and retain the Statement with him for the preparation of the Monthly Account Current.

27. Where the Branch Bank is located at the Head Quarters of the Collector, the Account Current of all receipts and disbursements by the Bank will be prepared in the Deputy Collector's Office from the Daily Statement furnished to that Officer. No Account Current need be prepared by Tahsildars who will, however, send to the Deputy Collector such accounts as may be called for by him for purposes of check.

63. ***Small Silver and Copper Coins.*** No District Treasury is allowed to accumulate treasure beyond what is required for its own demands. The residue is to be either drawn away by bills or directed to be remitted to the Presidency, or to such Treasury as the Accountant General may find it convenient to draw upon.

A. G. C. No. 22, 9th Sept. 1865.

64. It is intended that the smallest possible quantity of small silver and copper coins should be kept in hand, and that a certain amount of each description, estimated to be sufficient for a year's expenditure, is to be considered the maximum annual supply.

65. If there is a surplus above this amount of small silver, a percentage of the coins is to be issued monthly in paying the salaries of the various Public Departments of the District, the rate of issue being so fixed with reference to the superfluous stock, as to effect the requisite reduction of it in the course of five or six months, or earlier, if it can be done without causing inconvenience to the payees.

66. If there is a like surplus of copper, the coins are to be sold at the usual discount of six pies per Rupee, until the balance in the Treasury is brought within the prescribed limit; the sales are then to cease.*

* Under orders from the Government of India, copper coins are, until further orders, receivable at par in payment of Government dues without limit of amount, and likewise issuable at par to all applicants freely from all Government Treasuries, both the Huzur and Talook, to the amount of the value of not less than Rupees five. (A. G. C. No. 9, 1st July 1869.)

67. In cases in which the balances of the coins are, or may fall, below the maximum to be retained, a further supply should not be indented for until it becomes absolutely necessary, and then the indents should be submitted in sufficient time to admit of their being complied with before the current stock is exhausted.

68. The balances to be retained in each Treasury are the following:—

DISTRICTS.	Small Silver Coins.	Copper Coins.	DISTRICTS.	Small Silver Coins.	Copper Coins.
	Rs.	Rs.		Rs.	Rs.
Ganjam	10,000	30,000	Madura	45,000	15,000
Vizagapatam	15,000	10,000	Tinnevelly	17,000	15,000
Godavery	10,100	10,000	Malabar	1,80,000	10,000
Krishna	50,000	10,000	South Canara	28,000	10,000
Nellore	10,000	10,000	Coimbatore	94,000	30,000
Chingleput	10,000	25,000	Salem	40,000	20,000
North Arcot	10,000	10,000	Cuddapah	40,000	10,000
South Arcot	10,000	30,000	Bellary	44,000	10,000
Tanjore	10,000	10,000	Kurnool	10,000	30,000
Trichinopoly	10,000	10,000			

69. The amount of copper remaining in any Talook Treasury should not, as a general rule, be less than 200 Rupees, increasing from that sum according to the peculiar requirements of each Talook.

70. The Cash balances of the Talook Treasuries should be kept, as low as practicable, consistently with their monthly requirements, which should be carefully estimated and determined by each Collector.

A. G. C. No. 10, 31st May 1867.

A. G. C. No. 2,637, 12th Aug. 1867.

71. Copper coins are not receivable by Officers in charge of Treasuries for sums exceeding fractions of a Rupee, except from the Postal, Telegraph, and other Public Departments, in which collections are necessarily made in copper coins. Under Act XIII. of 1862, copper coins are not a legal tender except for fractions of a Rupee. This exception does not extend

to remittances made by Postmasters and Deputy Postmasters on account of sale of Postage Labels. While it is the wish of the Supreme and Local Governments that every encouragement should be given to the free circulation of copper coins throughout the Provinces, by selling them at a discount, due precautions must, at the same time, be taken to prevent their return into Government Treasuries at par. Collector should therefore authorize the sale of copper coins at discount only when fully satisfied that such a measure will promote the *circulation* of those coins in their districts.—See Note to para. 66.

A. G. C. No. 28, 1st Sept. 1868.

72. Officers of the Public Works Department cannot, as a rule, be required to receive any large amount of copper coin in payment of their cheques. But whenever Treasury Officers are satisfied that a cheque drawn upon them is on account of money required for disbursement to coolies, etc. for daily labor, they are at liberty to pay ten per cent. of such cheques in copper, provided that the total payment in that coin shall at no time exceed Rupees 25.

A. G. C. No. 200, 23rd Mar. 1825.

73. Collectors should make their Shroffs and Cashkeepers keep a regular daily account of all receipts and issues of coins of each description.

74. Short weight Rupees, that have lost more than two per cent. from *ordinary wear*, should be received as bullion by weight in all Public Treasuries in satisfaction of Government demands, without any charge for seigniorage.

A. G. C. No. 701 to 713, 21st Jan. 1846.

75. ***Foreign Coins.*** Foreign coins of any description should not be received into the Treasuries, unless specially authorized by Government. All uncurrent coins, however, of a coinage no longer struck, are received at the rates of conversion in force.

A. G. C. No. 23, 11th Aug. 1864.

76. Treasury Officers should not dispose of old copper coins without previous reference to the Accountant General. On such coins being sold, statements showing the loss by the sale are sent to that Officer.

77. All coins which are not issuable are entered in the Cash Balance Reports under the head of "Uncurrent Coins," and should be sent down to the Presidency with the remittances that may be made from the Districts.

A. G. C. Nos. 5,142 & 6,384, 11th Dec. 1868, & 26th Feb. 1869.

78. Sovereigns and half Sovereigns may be received and issued by Treasury Officers at the rates of Rupees 10-4-0 and 5-2-0, respectively, on the conditions imposed in the Notification of the Government of India, No. 3,287, dated Simla, the 28th October 1868, re-published in the *Fort St. George Gazette* of 10th November 1868, page 761, proper precaution being taken to prevent the acceptance at the Treasuries of Sovereigns and half Sovereigns below the minimum legal weight. A Return of gold coins received and issued is required to be forwarded bi-monthly to Calcutta.

Do. No. 10, 9th July 1869.

G. O. 10th Oct. 1864, F. D. No. 515.

79. The Accountant General is required to furnish Government, at the close of each official year, a Statement of remittances of small silver and copper coins made to the Local Treasuries, accompanied by a Memorandum, showing the amount of each description of small silver and copper coins in the General Treasury at the close of the year.

A.G.C.No.11, 4th June 1867.

80. ***Estimates of Small Coins.*** An estimate of the probable demand for small silver and copper coin is required to be sent to Calcutta by the Accountant General by the 1st January of each year, which is compiled from similar estimates received from Collectors.

Note. * Tahsildars' and Village Officers should on no account receive coins which are not legal tender under Sec. 13 of the Indian Coinage Act, but if any be received by mistake and if it be impossible to trace the tenderer of the coins, such coins must be sent to the Collector to be cut. (Bd's. Pro. 28th Dec. 1872, No. 2,425.)

SECTION 2.

VILLAGE ACCOUNTS.

1. The forms of Village Accounts are the same for all Districts except Malabar and Canara which have their own accounts owing to their peculiar land tenures. The following is a list of all the forms used:—

Permanent.

A.—Register of fields as per survey, or *Mamool* Account.

Enclosure 1 to A. Abstract of *Pymoish* Account.

Enclosure 2 to A. Abstract of *Inam* lands.

B.—Register of annual cultivation and settlement in the *Circar* lands, for a series of years.

Enclosure 1 to B. Register shewing the annual *Inam* cultivation for a series of years.

Annual.

No. 1. Statement shewing the particulars of monthly cultivation.

No. 2. Monthly Abstract Statement of cultivation.

Enclosure A. in No. 2. Monthly Abstract Statement of *Sist*, Collection and Balance.

Enclosure B. in No. 2. Memorandum shewing the fall of rain in each month, as well as the supply and distribution of water in the several tanks in the Village.

Enclosure C. in No. 2. Abstract shewing monthly the number of tilling cattle deceased, as also the description of produce cultivated and harvested.

No. 3. Statement of *Sist* and Collection individually.

No. 4. Statement of *Stullawar* cultivation with the necessary particulars.

Enclosure A. in No. 4. Extent of cultivation with certain special crops.

Note. The Forms of Village and Talook Accounts being now under revision by the Board of Revenue they have been omitted here. The Rules for their preparation as contained in the Manuals published by Government in 1855 and 1858, are however inserted here, to give the reader an idea of their nature and the information contained in them.

Enclosure B in No. 4. List of Government plantations and of topes planted under the Rules of 1848.

No. 5. Statement showing the settlement of each individual.

No. 6. Statement shewing the extent of *Porumboke* land newly cultivated.

No. 7. Statement shewing the particulars of *Inam* cultivation individually.

No. 8. Statement shewing the particulars of the several kinds of remission.

Enclosure A. in No. 8. Statement shewing the particulars of *Shavy* individually.

No. 9. Statement shewing the particulars of *Moturpha* and sundry small farms individually.

No. 10. *Chittah* of daily collections.

No. 11. Abstract of the daily *Chittah* of collections individually.

No. 12. Remittance List to be sent to the Talook with the remittance.

No. 13. Abstract of the cultivation and settlement individually.

No. 14. Comparative Statement of cultivation and settlement for the whole village between the past and present years.

No. 15. Statement of lands held on progressive *cowle.*

No. 16. Statement of *Sevoy Jummah.*

No. 17. Statement shewing the general condition of Ryots.

No. 18. Form of Land Revenue *puttah* to be granted by the Collector.

Enclosure A. in No. 18. Form of *puttah* for *Moturpha* and sundry small farms and licenses.

No. 19. Form of *Catchat* or receipt to be given to the Ryots.

No. 20. Statement shewing the cultivation of *Circar* and *Inam* lands under different sources of irrigation.

Quinquennial.

No. 21. Statement shewing the *Circar* and *Inam ayacut* and cultivation.

Enclosure A. in No. 21. Statement shewing the particulars of irrigation.

Enclosure B. in No. 21. Rent Roll.

No. 22. Return of Population.

IN OLUNGU ETC. VILLAGES.

Permanent.

A.—Register of Fields as per Survey.

Enclosure 1 to A. Abstract of *Pymoish* Account.

Enclosure 2 to A. Statement shewing the particulars of produce and the *Mailwarum* thereof for each *valey.*

Enclosure 3 to A. Statement shewing the rates of tax on trees, houses, looms, etc.

Enclosure 4 to A. Abstract of *Inam* lands.

B.—Register of individual holdings.

Enclosure 1 to B. Statement shewing the different description of topes and spare trees held by each individual.

C.—Register of annual cultivation and settlement for a series of years.

Annual.

No. 1 *Sagoobady Moochilikah* taken from the *Merassidars.*

No. 2 Statement shewing the quantity of *nunjah* seed sown.

No. 3 Statement shewing the particulars of monthly cultivation.

No. 4 Abstract of monthly cultivation.

Enclosure A. in No. 4. Statement shewing the *kist*, collection and balance.

Enclosure B. in No. 4. Statement shewing the quantity of rain etc. for each month.

No. 5. Statement shewing the extra cultivation.

No. 6. *Adungul* Account of *Cadapoo-car* cultivation.

Enclosure A. in No. 6. Individual Abstract of *Cadapoo-car* cultivation.

No. 7. Statement of *Kist* and collections individually.

No. 8. Statement shewing the prices of *nunjah* produce.

No. 9. Statement shewing the particulars of *Moturpha* and sundry small farms individually.

No. 10. *Chittah* of daily collections.

No. 11. Abstract of the daily *chittah* of collections individually.

No. 12. Remittance list to be sent to the Talook with the remittance.

No. 13. Statement shewing the extent of *dittum* waste etc. under the heads of dry, wet, and garden.

No. 14. *Jummabundy chittah.*

Enclosure A. in No. 14. Statement shewing the increase of demand by price.

Enclosure B. in No. 14. Statement shewing the decrease of demand by price.

Enclosure C. in No. 14. Statement shewing the Estimate etc. of short produce caused by drought or inundation.

No. 15. Abstract of cultivation and settlement.

No. 16. Comparative statement of cultivation and settlement between past and present Fuslies.

Enclosure A. in No. 16. Extent of cultivation with certain special crops.

Enclosure B. in No. 16. List of Government plantations and of topes planted under the rules of 1848.

No. 18. Statement of *Sevoy Jummah*

No. 19. Satement shewing the general resources of the village.

IN AMAUNY VILLAGES.

Annual.

No. 1. Statement shewing the *Stullawar* cultivation and the produce estimated and *azmoished.*

No. 2. Statement of monthly cultivation.

Enclosure A. in No. 2. Statement shewing the land held by each individual on fixed money rent.

No. 3. Statement shewing the produce of the different species of crop as estimated.

No. 4. Statement shewing the different species of crop as *azmoished.*

No. 5. Statement shewing the number of heaps of crops reaped but not threshed.

No. 6. Statement shewing the grain heaps of gross produce before division.

No. 7. Statement shewing the produce of different species threshed, etc.

No. 8. Statement shewing the quantity of *Mailwarum* grain received daily, etc.

No. 9. Statement shewing individually the assessment levied on lands cultivated with produce, which is not divided between the Ryot and the Circar.

No. 10. Statement shewing the ready money items.

No. 11. Statement shewing *Moturpha* and sundry small farms and licenses.

No. 12. Statement of *Sevoy Jummah.*

No. 13. Statement shewing individually the demands under all heads excepting the item adjusted on a sharing system between the Ryot and Government.

No. 14. Statement shewing the settlement of the village.

No. 15. Particulars of *Merahs*, etc.

RYOTWAR FORMS.

I. The first three forms marked with letters are permanent Registers. Register A. is intended to shew the whole number of fields in the village with all particulars regarding them; as far as they can be ascertained from the survey accounts or other standard records. This Register should be prepared once for all, and be preserved as a permanent record for reference when required.

II. In Enclosure 1 to Register A., being an abstract of that Register, the aggregate extent and assessment of each class of land under the heads of Dry, Wet, and Garden, as also under each source of irrigation, shall be given for *Circar* and *Inam* distinctly. In Enclosure 2, an abstract of the different kinds of *Inams* should be inserted, with details as to the description of land, irrigation, crop and class.*

III. In addition to the above, the Curnum is also to keep two other books, Register B. and its Enclosure 1, recording in the gross the *Circar* and *Inam* cultivation, settlement, and some other particulars year by year in succession; so as to place the various results for a series of years in a connected view. Statement B. is a document of great importance, being intended to shew the different items of cultivation and settlement for a number of years in one view. From its enclosure No. 1 may be ascertained the annual cultivation of *Inam* land, the *Jody* assessed on it, and the *Fassul* and *Teerwahjastee* or extra cess levied thereon for the use of *Circar* water. Such Registers properly kept in each village will be very valuable and useful for reference, on various occasions, and will save a great deal of labour. When once established, the labour required for continuing them from year to year will be trifling.

IV. Of the other forms in this set, Nos. 1 to 20, comprise all the accounts and returns to be prepared annually in a field assessed Ryotwar village, from the commencement of the season up to the close of the Fusli. Of these, only a few, such as the monthly detailed account of cultivation, *Stullawar chittah*, the individual *Jummabundy chittah*, and a few others, will occupy any considerable number of sheets; of the rest, many will occupy one sheet each, some only half a sheet. It is also probable that some of these accounts will not be required at all for some villages, inasmuch as, in framing the forms

* The exhibition of Garden in the Accounts was dispensed with from Fusli 1275. (1865—1866). (Pro. of Govt., 15th January 1867, No. 125, Rev. Dept.)

for the entire Ryotwar portion of the Presidency, care has been taken to make provision, as far as possible, even for rare cases, so that no difficulty may be experienced at the time of the settlement for want of necessary information.

V. Statement No. 1, which is the register of monthly cultivation in detail, is intended not only to furnish information for the preparation of the monthly returns for the Talook, but also to answer, as a preparatory account for the Curnum, to enable him to make his entries in statement No. 4, which forms the general register of cultivation. The entries in this account, more especially those in column 11, afford information also for the preparation of the individual *Sist* account No. 3.

VI. No. 2 and its enclosures, are returns forwarded to the Talook every month, furnishing information on various useful and important points, viz., the state of the season, cultivation, and harvest. No. 2 is prepared directly from Statement No. 1, exhibiting the Circar cultivation under the heads of dry, wet, and garden, and the *Inam* cultivation in abstract. In the remark column of this account, the village officers shall affix their signatures, when forwarding it to the Talook; where after the entries are duly posted in the register of cultivation etc. kept for the purpose, it shall be returned to the village with the signature of the Tahsildar. Enclosure A. in No. 2 is also a monthly return, and is prepared from Statement 3, so as to exhibit monthly the *Sist*, collection, and balance for the information of the Talook authorities. In Enclosure B. are shewn the amount of rain fallen during the month, the quantity of water remaining in the several tanks at its beginning, the supply and distribution during the month, and the quantity still remaining at the close. Enclosure C. in No. 2 exhibits for each month, the loss in ploughing cattle, and the crops cultivated and harvested.

VII. Statement 3, which is an individual *chittah* of monthly *Sist* and collection, is chiefly useful for ascertaining the monthly demand against each Ryot in districts where the Revenue is collected with reference to the harvest. It furnishes materials for Enclosure A. in Statement No. 2; and is prepared with reference to Statements Nos. 1 and 12. In localities where it is usual to collect the *Beriz* on regular *Kistbundy*, this Statement may be made to shew the *kists* for the different months instead of the *sists*.

VIII. Forms Nos. 4 and 10 are documents of general importance. The former exhibits the actual state of each field, and other information necessary for the settlement; and the latter shews the actual cash

transactions. It is upon these documents that most of the others are based, viz., those concerning settlement, on No. 4, and those concerning collections on No. 10. Form No. 4 answers many useful purposes; 1st, it serves as *Adungul chittah* for the Curnum to register the fields with every necessary particular connected with them. 2ndly, it enables the *Azmoyishdar* to examine the fields at once as soon as he comes to the village. He is not obliged to take down a copy of the Curnum's *Adungul olungu;* because the *Stullawar* Statement itself, (No. 4), will serve as a guide in his examination; and unless he has reason to suspect the genuineness of the entries copied from it, he will not require a survey account or register, as the position and bearing of each field are given in the statement itself. 3rdly, it will greatly operate to prevent the fabrication of accounts, for which the Curnum has great facilities in his cadjan accounts; inasmuch as the pages in the book are numbered; and the substitution of one page for another is not as easy as in the case of the cadjan. Lastly, the book will be useful at the time of the settlement for reference in cases of doubt.

IX. The preparation of this Statement does not involve any difficulty. The headings in the book are of course printed, and the lines ruled. The Curnum may at once make his entries in this account before he actually goes to the *Adungul* examination, in all those cases in which a number, whether held wholly by a single individual or in parts by different individuals, is entirely brought under tillage, reserving only such fields as have not been completely cultivated for registry during *Adungul*, which it is believed will not be many. This preliminary work will not take up, even in a large village, more than a week, and all that is to be done subsequently is to insert the remaining fields cultivated at the time of the *Adungul.* Any person taking up this book will see at once the cultivation of the village, with all the particulars, which at present can only be obtained from the cadjan accounts after laborious search. It will also contain the remarks of the *Azmoyishdar*, an abstract of cultivation, and last of all, the details of any cultivation that may be made on crops harvested between the *Jummabundy* and the close of the Fusli. Thus it will be observed this Statement 4 will be complete in every respect affording every useful particular of information, both as regards the cultivation and other circumstances relating to it.*

*A Statement of Agricultural Statistics showing the acreage of crops was directed to be prepared from the particulars embodied in the *Adungul* Accounts. (Board's Pro. 1st February 1870, No. 716.)

X. No. 5, which amply supplies the place of the present *Jummabundy chittah*, is also a very important document, recording the transactions of each individual in full detail. The preparation of this account is also rendered easy, because it is provided that the holding of each individual may at once be filled up, and that the changes in the year may be noticed afterwards as they occur. Many holdings continue to be the same from year to year; and in portions only there will be changes. Immediately after the *azmoyish* the Curnum will find it very easy to close this book, and present it to the settlement officers in due time, with the succeeding Statements.

XI. No. 6 exhibits the particulars of *porumboke* land newly brought under cultivation; No. 7 refers to *Inam* cultivation, and the *jody* derivable therefrom. No. 8 treats of the extent and assessment of entire waste, as also the particulars of all sorts of remissions usual in the village. Its Enclosure A. shall give the information necessary to the allowance of *shavy* remission, on a combined consideration of price and produce, and with reference to the local usage. No. 9 keeps the items of *moturpha* and sundry small farms and licenses registered in detail ready for settlement.*

XII. At the time of settlement these accounts, Nos. 5 to 9, will be examined by some Talook or Huzur Goomastah, as regards the entries and the correctness of the calculations, and lastly, it will remain for the settlement officer to look into the remissions and other items, and make the settlement. With these accounts, and due care being taken that the entries are made in them from time to time, as the transactions occur, and that statements are kept complete for check, the settlement of each Talook may be completed in a much shorter period than is usually taken up, and without any of that delay, bustle and confusion, which at present mark the Jummabundy Cutcherries; and there will be no necessity to detain the Ryots and Village Officers from their homes and occupations, to their great inconvenience, as is done at present.

XIII. No. 10 is the *chittah* account already adverted to. It records the amounts collected every day, and from it is prepared the abstract No. 11, to shew the demand, collection, and balance of each individual. In the last part of the book, the same particulars will be exhibited for the whole village. This abstract being kept filled up, as the trans-

* *Moturpha* and sundry small farms and licenses were abolished. (Bd's. Pro. 10th April 1862, No. 2,382.)

actions occur, the balance against each village, and against each individual Ryot in it, can be readily ascertained whenever required.

XIV. No. 12 is the form of *Irsalnamah* to accompany the remittance made to the Talook; one and the same paper is used for the whole Fusli. It serves also as the receipt of the Talook authorities in acknowledgment of the sum remitted by the Village Officers.*

XV. Nos. 13 and 14 are abstracts designed to present, in one view, all the principal items of Revenue in the village. These statements will be for the most part filled up a day or two previously to the *Jummabundy*, and will be completed immediately after its close. Of these the former gives the several items of cultivation and settlement individually and in the gross for the village; the latter shews, in a comparative view, between the past and present years, the *beriz* of the entire village in all its items.

XVI. No. 15 is a statement of *cowle* lands. In those villages where there are any lands on *cowle*, a statement in this form will be prepared and presented at the time of the settlement. No. 16 is the *sevoy jummah* statement, which should be closed after the *Jummabundy* is over, and before the end of the Fusli. No. 17 is a statement of statistical importance, embodying various useful information regarding the Ryots; such as their ploughs, *puttahs*, labourers, etc. These as well as many other particulars were hitherto usually clubbed together in the *Jummabundy chittah;* they being found not appropriately brought into that important document, have been embodied in other statements appropriated to them.

XVII. No. 18 is the form of *Puttah* to be granted to the Ryot. The headings being printed, it will be found very easy to fill up the items with reference to the individual *chittah* No. 5. If there is no material change in the holding of a Ryot, no fresh *Puttah* need be granted; minor changes either of increase or decrease in his land may be noted at the foot of the old *Puttah.* Enclosure A. to No. 18, is the form of *Puttah* relating to *moturpha* and sundry small farms and licenses. This may be made use of in *Inam, Shrotriem, Mootta*, and *Polliput* villages also. No. 19 is the form of receipt or *cutchat* to be furnished to the Ryot, in order to register the payments made by them on account of their *beriz.* These being documents of great importance to the Ryots, great care and punctuality will be observed not

*All Remittances are required to be sent with *Irsalnamah* in Duplicate. (B. S. O. No. 212/1 of 1870, see page 680.)

only in issuing them, but also in making the entries of transactions in them.*

XVIII. No. 20 is the Statement of cultivation and revenue under each source of irrigation in the village; it should be prepared immediately after the *Jummabundy*, and delivered at the Talook Cutcherry. This will be found to be a very useful Statement, as a record of the capability of each tank and channel.

XIX. Nos. 21 and 22 are quinquennial statements containing statistical information. For the preparation of No. 21, the Statement of *ayacut* and cultivation, the survey register, and the abstracts of cultivation and settlement, will afford all the necessary information. The Rent Roll (Enclosure B.) can be easily prepared from the abstract account of the individual settlement. Statement 22 having reference to population, will be prepared under special orders.

XX. It will be seen, that on the whole, all the information regarding a village can be embodied in about 24 documents, some of them not occupying more than one sheet. This may perhaps seem a large number; but it is to be remarked that all of these are not to be prepared annually. Of the two registers, the first is prepared once for all; the next and its enclosure are documents in which no more than a single line is posted annually from the cultivation and settlement accounts. These registers, when neatly prepared and carefully kept in the village, will save much labour on occasions of reference. The last two accounts, viz., Nos. 21 and 22, are prepared once in five years. The statements, therefore, annually got up, are 20 in number, in which no item is unnecessarily repeated, nor any information given diffusely. Of these again, the accounts got up monthly are only three, (Nos. 1, 2 and 3,) one of which (No. 2) is a mere abstract forwarded to the Talook. Those in which items are entered occasionally whenever transactions occur are three, viz., Nos. 10, 11 and 12. Of the remaining eleven, which are drawn up at and before the settlement, some only are detailed accounts, the others being the abstracts of them, in view to prepare general statements in the Talook. Two of them, Nos. 18 and 19 are mere extracts from the *chittahs* Nos. 5 and 10 given to the several Ryots concerned.

XXI. The new forms thus briefly described will, it is believed, be found to answer all purposes in a field assessed village where the Ryotwar system prevails under the present complicated system. The only

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* The form of *Puttah* was revised. (Board's Circular Memo: 3rd December 1866, No. 1,206. For Sub-Receipt Books, see note in page 205.)

item not provided for in these forms is the "dittum." It has been left out in the belief that the dittum is to be discontinued; as it has been already in several districts with the approval of the Board of Revenue. Originally the dittum was one of the means used for forcing the increase of cultivation. But at the present day, when the practice and policy of allowing entire freedom to the Ryots to take or give up land at pleasure, are fully recognized, its chief and almost only use is to ascertain what lands Ryots wish to give up, so that others may have an opportunity of taking them; and this can be equally well done by the much more simple expedient of fixing a date, within which Ryots must give in *Razinamahs* for land, or pay the assessment of it for the current Fusli. In place of the dittum extent, the land in the previous year's *Puttah* will be brought forward at the Jummabundy, to shew a Ryot's holding, subject to such changes as may have occurred in the interval.

OLUNGU FORM.

I. Register A. is almost the same as the similar form provided for the Ryotwar villages. The columns referring to class and assessment have been omitted; the former, because there is no classification of the lands; and the latter, because the assessment is not fixed upon each land separately. Enclosure 1 to Register A., though similar in nature to the same document appertaining to ordinary Ryotwar villages, will be found to differ from it, in regard to the number of columns and the nature of the particulars it is intended to exhibit. Enclosures 2 and 3 are tables of average standard assessment fixed on lands, and trees, etc. Enclosure 4 is an abstract of the different descriptions of *Inams* obtaining in the village, and is of the same description with Enclosure 2 of the Ryotwar Register A.

II. Statement B. is a register of individual holdings. This is intended to be renewed once in 10 years, with all the details of the fields in the holdings of each Ryot. The fluctuations of a permanent nature, during the interval of 10 years, will be duly recorded by additions and subtractions of fields. This is a document of great importance, and tends considerably to reduce labour in the Talook establishment by obviating the necessity of preparing the huge document called the individual *chittah* for settlement. This is of great assistance in the preparation of the *moochilkah* No. 1, and Statement 15, which is the individual abstract of *beriz*. This document will answer as a stronghold to the *mirassidars*. In the first year in which this is prepared, each Ryot may be put in possession of an extract from this, containing

the details of his holding. In the subsequent years, should there arise any fluctuations, they shall be duly marked in the extract thus granted, as the transactions occur. Enclosure 1 to Statement B., is also a register of topes and trees held by each individual separately, as also those held by them in common. This shall be renewed once in 10 years, with full details; in the interim the increase and decrease in the different descriptions of trees shall be particularized and annually adjusted. This would also be found to reduce labour to a considerable extent in the preparation of the annual accounts. Register C. is similar in nature to the Ryotwar Register B., having reference to the *beriz* of the village for a series of years.

III. No. 1 is the form of a *moochilkah* to be executed by the *mirassidar* in the beginning of every Fusli; in this, the holdings of the *mirassidars*, as adjusted in the settlement of the previous year, are specified under Dry, Wet, Garden and Tope, and the signatures of the holders or their representatives are obtained against their respective entries. This document appears necessary, considering the peculiar mode of the *Olungu* settlement. At all events such a document has been usual and accordingly a form is provided for it; it may be dispensed with if it is thought expedient.

IV. Statement 2, which refers to the quantity of seed sown, will be prepared in all those villages where the cultivation is carried on by transplantation. This will have to be drawn up about four times in a year, at the utmost, inasmuch as the sowing of seed for rearing plants for the fields, takes place during one or two months in the beginning of the year. This serves as a criterion for the Talook Officers to judge of the state of cultivation in the earlier part of the season.

V. No. 3, which shows the particulars of monthly cultivation, is similar in nature to Statement 1 of the Ryotwar village; but differs from it materially in the mode of preparation. The Ryotwar Statement 1 keeps registered every month the fields cultivated by each individual distinctly with various particulars; whereas the *Olungu* Statement 3, shews the cultivation of the different descriptions of land in abstract for the whole village. It is not, however, impossible to register monthly the cultivation of each individual field by field as is done in the Ryotwar villages; but such labour and research would appear to be uncalled for, inasmuch as the *mirassidars* are to pay up their *teerwah* under all ordinary circumstances, whether their lands are cultivated or not, without looking to any indulgence in the remission of waste, etc.

No. 4, and its enclosures A. and B., are almost the same as the Ryotwar form No. 2 and its first two Enclosures. There is a slight difference in some of the columns of this account, so as to suit the peculiar nature of the *Olungu* and *mottafysul* villages of Tanjore.

VI. No. 5 is a Statement of extra cultivation etc.; in which are to be shewn all new and extra items of Land Revenue to be added to the demand of the village, either temporarily, in the *sevoy jummah* for the year, or permanently in the settlement. Lands newly brought under cultivation from *porumboke*, dry, etc., converted into wet, trees that become fruitful, and other similar items, being specified in this, after an *adungal* or examination of them is made by the Curnum, according to the usual course, an extract of it shall be furnished to the Talook. After the *azmoyish*, the items shall be included in the settlement *beriz* or in *sevoy jummah*, as the case may be.

VII. No. 6 is the *adungul* ' account of *cadapoocar* cultivation. Unlike the *adungul* statement of the Ryetwar village, this reviews only a portion of *nunjah* lands in the village, as a sort of check against fraud. Its Enclosure A. shews this species of cultivation individually in abstract.

VIII. No. 7, which refers to the *kist* and collection, is the same as the Ryotwar Statement 3.

IX. No. 8 is a Statement shewing the price of *nunjah* produce. It is intended to furnish information for the calculation of increase or decrease in the demand by the current selling price.

X. No. 9, which refers to *moturpha* and sundry small farms and licenses, and Nos. 10 to 12, which relate to cash transactions in the village, are the same as the similar statements of the ordinary Ryotwar village.

XI. No. 13 exhibits the extent of waste under the heads of dry, wet, and garden, in the ordinary holding of each individual with the necessary particulars.

XII. No. 14 is the *Jummabundy chittah* in which the settlement for the whole village is made in abstract. Its Enclosures A. and B. are forms for the entry of calculations connected with increase and decrease in the demand by price respectively. Of these, Enclosure A. will have to be made use of in the year in which there is an excess in the current selling price over the standard rate; while Enclosure B. will be used in Fuslies in which there occurs a deficiency in the market price. Enclosure C. is intended to exhibit the estimate of

produce, actual out-turn, etc. of *nunjah* fields harvested under *amauny*, owing to drought or inundation.

XIII. No. 15 is an individual abstract of settlement; while No. 16 is a comparative statement of *beriz* for the whole village. These are similar in nature to statements 13 and 14 of the Ryotwar set of forms; but in the mode of entry some difference will be observed; owing to the peculiar nature of the *Olungu* system. Enclosures A. and B. to No. 16 are the same as the similar Enclosures of Statement No. 4 of the Ryotwar, having reference to the cultivation of certain special crops and the plantations respectively.

XIV. No. 17, which is the *cowle* account, is the same as No. 15, among the forms provided for the ordinary Ryotwar village. No. 18, having reference to *sevoy jummah*, is very nearly the same as the corresponding Ryotwar Statement. No. 19 exhibits the agricultural resources for the whole village in abstract, No. 20, which relates to cultivation under different sources of irrigation, as also the quinquennial statements 21 and 22, which exhibit *ayacut*, population, etc., are the same as the corresponding Ryotwar forms.

AMAUNY FORM.

I. Statement 1 is the *Stullawarce chittah* of cultivation, and of produce as estimated, inspected, and reaped; it is analogous to the one adopted for the ordinary Ryotwar village, with the modifications required by the different circumstances. This is an account of great importance; inasmuch as it constitutes the basis of many other accounts: it forms not only a register of cultivation, but also the estimate account and *Azmoyish chittah*

II. Statement 2 is drawn up, for transmission to the Tahsildar, from No. 1., so as to exhibit distinctly for *Circar* and *Inam* respectively, the different descriptions of produce raised up to the end of each month. This is a document which constitutes the basis of the cultivation statement forwarded to the Board. From this we are able to see in one view the cultivation of different kinds of crop for the whole year; as also the total cultivation for the whole village. Statement 3 is a document in which the particulars of produce estimated are posted from Statement 1, so as to exhibit in one view the total estimate of each kind of crop under the heads of *Circar* and *Inam*. An entry is made in this statement whenever an estimate is made of crops fit to be reaped. The estimate is the preparatory step towards *Azmoyish*

and the reaping of the produce. On every occasion that an estimate is formed of the crops in the field, an extract of the same should be forwarded to the Talook.

III. Statement 4 likewise shews with reference to Statement 1 the details of the inspection by the *Azmoyishdars*, who, on the receipt of a copy of the estimates made from time to time, proceed to the village and inspect the fields, and enter the quantity computed at such *azmoyish* in Statement 1 in the appropriate columns. The estimate and *azmoyish* are made before the crops are reaped, with the view of forming an idea of the probable out-turn of the year and guarding against fraud. After the inspection, permission is given to reap the crops. Statement 5 is to shew the number and probable contents of the stacks formed in the threshing floor before threshing; as each heap is threshed, the date is entered in the remark column.

IV. Form No. 6 is a register in which are to be duly recorded the number of heaps of threshed grain, with their range measurement, and also at the end of the year the dates on which the several heaps are measured with the *mercal*, with the results. After the grain has been measured, and the total produce ascertained, the regulated *merahs* are deducted and the remainder is divided between the *Circar* and the Ryot. From the *Circar* portion of the produce, some other items, such as Curnum's *merahs*, etc., are deducted, and to the remainder any resumed items are added, and at last the net *Circar* produce is ascertained and heaped up. These various particulars are made to find a place in Statement 7.

V. The *Circar* share of the produce thus adjusted, is taken under the care of the Village Officers and disposed of from time to time. In Statement 8 are exhibited, first, the total *mailwarum* grain of different kinds, and then the details of its sale. The sale proceeds are duly carried to the cash *chittah*, kept in the village, in the same manner as in the ordinary Ryotwar villages. Statement 9 is to show the fixed money assessment on the different kinds of produce raised on garden lands, etc., according to the usage of the village. Statement 10 refers to ready money collections. No. 11 to *moturpha* and small farms and licenses, and No. 12 to *sevoy jummah* items. Statement 13 is the individual abstract of demand.

VI. Statement 14 is intended to exhibit, with reference to the different previous statements, the settlement of the entire village in all its items, viz., produce divisible, undivisible and assessed with fixed

money rent, ready money items, *sevoy jummah, moturpha* and sundry small farms and licenses. Statement 15 shows the particulars of the different *merahs* deducted from the gross produce and *mailwarum* respectively. Statements 16 to 18 refer to the cash transactions, being the *chittah* of daily collections, an abstract of the same individually, and the remittance list. The forms for these accounts are the same as those provided above for the ordinary Ryotwar Villages. The rules, which have been framed for the guidance of the Curnums, for the preparation of these accounts are embodied under the head of *Amauny*.

VII. The land assessment and land tenures in Canara and Malabar, being different from those obtaining in the ordinary Ryotwar and Olungu etc. Villages, these forms will not be found appropriate for those Districts without some alterations. The land tenures and land assessment in those Districts are more of a fixed character than in the other Ryotwar Districts. The landed property in them bears a fixed demand or assessment not liable to addition on account of improvements; and remissions are rare. The forms of accounts connected with cultivation and settlement for Villages in those Districts may be rendered very much more simple than is practicable at present in the ordinary Ryotwar Villages.

SECTION 3.

TALOOK ACCOUNTS.

1. The principal items of Revenue in the Talook Accounts will be the following:—

Land Revenue.

Permanently settled.

Jody on Shrotriem and Inam Villages.

Villages rented for more than one year.*

Villages rented for one year.*

Ryotwar.

Amauny or Division of Produce.

Sundry sources of Revenue.

Abkarry.

Rented.

Amauny.

***These are now credited to Land Revenue Miscellaneous. (G. O. 18th March 1863.)**

*Moturpha.**
Stamp Revenue.
Extra Revenue.†
Land.
Abkarry.
Moturpha.

Stamp.
Interest Accounts.
Land.
Abkarry.
Moturpha.

I. The item "Permanently settled" is a sub-division of Land Revenue and consists of the Peishcush charged on Zemindaries both ancient and proprietory, on *Jaghires*, *Moottahs*, and *Pölliems*. All payments on such account received in a Talook Treasury shall be credited to this head. Hitherto accounts of these collections do not appear to have been kept in the Talook, only the amounts paid in being credited, but no account being kept of Demand, Collection and Balance. Hereafter it will be proper that *Moottahs* and *Polliems* of small magnitude, and such as may be conveniently included within the limits and jurisdiction of a Talook, shall be incorporated with Talooks, and shall pay their Peishcush only into the Talook Treasuries; and that the accounts in connection with them shall be kept by the Talook Officers in the same way as those of other items. But Zemindaries and *Jaghires*, and other extensive properties where too large to be conveniently incorporated with *Circar* Talooks, shall make their payments direct to the Collector's Treasury, and shall have their accounts particular kept there. Thus the item "Permanently settled" as far as regards the case of Talook Accounts will consist of the Government demand on "*Moottahs*" and "*Polliputs*" principally.

II. "*Jody* on *Shrotriem* and *Inam* Villages" is to show the *Jody* or quit-rent on entire Villages of that description. The quit-rent on *Inam* or *Shrotriem* lands in a Ryotwar or other village not alienated, shall not however be carried to this head, but shall be included under the head of ready money items which will hereafter be termed "Sundry items."

III. The items "Villages rented for more than one year" and "Villages rented for one year" need no explanation. It may be noticed however that both are intended to include only rents for whole villages; rents for topes, for tracts of land, etc., shall not appear under this head, but under that of Sundry items.

*Owing to *Moturpha* having been abolished this item is now omitted in the accounts.

†This has been now altered to "Miscellaneous items" which are exhibited separately under the heads of Land Revenue, Abkarry, etc. (G. O. 18th March 1863.)

IV. "Ryotwar" signifies and shall include settlements made directly with the Ryots. The *Olungu* mode of settlement in Tanjore and Tinnevelly, the joint rent, *cosht* rent, and single rent of the Northern Circars and the rents of *wurgs* or estates in Canara, though differing among themselves in details, still all fall under the head of Ryotwar. The Ryotwar demand in its most usual form consists of the assessment on the Ryot's holding, minus certain remissions, but including sundry items. As the items both of the remissions and of "Sundry items" hitherto called Ready money items are now entered without any regard to uniformity of arrangement, lists of the principal items under both heads are given in Appendix A. and the order there followed is invariably to be adhered to in all accounts and statements, with any addition of the items that may be necessary.

V. "*Amauny* or Division of produce" is that mode of settlement in which the *Circar* demand is received in kind. In some Districts it is the practice when a part of the demand of an *Amauny* Village comes to be fixed on *dowle* or estimate, in consequence of crops on some fields remaining unreaped at the time of settlement, to bring the whole demand of the Village under "Rents for one year." This is probably done because the last stage of the settlement is something like renting; but it is irregular, the Village in the case stated being still under "*Amauny*" and it should accordingly be shown in the accounts.

VI. Abkarry revenue consists of taxes or duties levied on the manufacture and sale of spirituous liquors and intoxicating drugs. The exclusive right to manufacture and sell spirituous liquors is either rented out to private individuals, or it is retained in "*Amauny*" or under the direct management of the Revenue Officers.

VII. *Moturpha* signifies the taxes levied on persons exercising professions, trades, or calling other than agricultural. For the sake of uniformity in the arrangement of the items composing this source of Revenue, list No. 3 is given in Appendix A. by which the Talook Officers will be guided in the entry of those items.

VIII. Stamp Revenue is an item of Revenue derived from the sale of stamped papers and cadjans for official use and legal documents under Regulation XIII. of 1816 (now Acts XVIII., 1869 and VII., 1870.)

IX. "Extra Revenue" or *sevoy jummah* comprizes items of demand not included in the Annual Revenue Settlement; such as the assessment on land cultivated after the close of settlement, that of concealed cultivation, and that of sequestered and unclaimed *Inams*, and so forth.

As similar demands occur occasionally under the other heads as well as under Land Revenue, Extra Revenue shall contain the sub-divisions of "Land," "*Abkarry*," and "*Moturpha*," List No. 4, in Appendix A. will guide the Talook Officers in the entry of the items composing this branch of Revenue.

X. "Interest Account" consists of the amount of interest charged on arrears of Revenue. As such arrears may belong to any of the main divisions of the Revenue, the item "Interest Account" will likewise be subdivided into "Land," "*Abkarry*," and "*Moturpha*."

XI. In Chingleput and some other districts, the *Merah* due to the Village Servants such as Curnums etc. was originally deducted from the *Circar Mailwarum*, and left to be collected from the Ryots by the Village Servants themselves. This causes delay and inconvenience to them in the realization of their dues, which after all they obtain only in part. Henceforward therefore the *Merah* shall be included in the Public accounts and shall be entered in the *Puttah* of each individual under the head of Sundry items and the aggregate of the amounts so included shall be deducted in the *Puttahs* either of the Village Officers themselves respectively or of those of one or two individuals in the Village, who will pay the amount punctually. Thus not only will the amount of *Merah* appear in the *Circar* accounts, but also the Village Servants will be relieved from the difficulty which they now experience in obtaining payment of their rights.

XII. In some Districts *Wooligum* allowance of *Merah* is collected in the Talook distinct from the Government demand, and disbursed once every six months; the first time in the year before the Tahsildar, at the Talook station, and the second time before a European Officer at the *Jummabundy*. As this practice involves the keeping of numerous accounts and references, it shall be abandoned, and the course prescribed in the foregoing Para. shall be followed.

XIII. It is now the practice to close the accounts up to the 20th, 25th, or some other date before the end of the month, and to remit to the District Treasury only the amount collected up to such date. This practice and any similar practice now anywhere followed shall cease henceforth; all the accounts shall be closed at the end of each month, and the remittance, and the provision of funds for expenditure in the Talooks, shall be managed as hereinafter directed.

XIV. On the 25th of every month the Tahsildar of each Talook shall prepare an estimate of the probable demands on his Treasury in

the following month. As regards the Establishment, Saderward, and other such usual charges, he will easily judge of the amount from the records of his Cutcherry and information at his own command; as respects other charges, the necessary information will be supplied to him by the proper Department, as follows; where it is found convenient that the Establishment of any Office such as that of a Salt Division, an independent Police Division, a Sub-Collector's or Head Assistant Collector's Cutcherry, the Civil or a Talook Moonsiff's Court, shall receive its pay monthly from a Talook Treasury instead of from the Huzur Treasury, then the head of each such Office shall send to the Talook on or before the 24th of each month, an estimate of the amount required for his disbursement in the following month. In like manner, the District Engineer, the Railway Agent, the Superintendent of Telegraph and every other such Officer authorized to draw money, either for the payment of his Establishment, or for the performance of work, shall send in an estimate to the Tahsildar of the Talook from whose Treasury he will require funds for expenditure in the succeeding month. All these estimates for money shall be punctually forwarded to the Tahsildar on or before the 24th of each month, in order that he may be enabled to complete his general estimate in time, for despatch to the Collector on the evening of the 25th.

XV. Should an estimate due from any of the Officers above referred to, not reach the Talook in time, the Tahsildar shall not delay his own estimate, but shall send it at once, inserting an amount for disbursement on account of the defaulting officer, with reference to his previous month's expenditure.

XVI. If, subsequently to the despatch of the estimate but before the end of the month, there shall arise any item for which expenditure will have to be incurred in the following month, a supplementary estimate shall be forwarded to the Collector.

XVII. On the receipt of these estimates at the Collector's Office, they shall be carefully examined; and if found correct shall be returned to the Tahsildar, with an order below, authorizing him to disburse the amount. If it shall be known at the Collector's Office that any further sums for disbursement will be required at any Treasury besides those entered in the Tahsildar's Estimate, such sums shall be entered, and authority given for the retention of the whole.

XVIII. If it shall appear in any month that there will not be sufficient funds in a Talook for its disbursements, then an order for the

deficient amount shall be given by the Collector on the Treasury of a neighbouring Talook, where there may be a surplus available. When there shall not be a surplus in any neighbouring Talook, an order shall be given for the amount to be sent from the Collector's Treasury. The Tahsildar receiving such an order for money, to be supplied either from a neighbouring Talook or from the Collector's Treasury, shall send the order as addressed; and such party shall disburse the money accordingly, retaining the order as his voucher, and sending the amount with a list of coins; and this list shall be returned by the Tahsildar with his signature in acknowledgment of the receipt of the money.

XIX. On the evening of the last day of every month, the Talook authorities shall prepare to make their remittances to the Huzur Treasury, so that the remittance may be actually despatched on the following day. The amount remitted shall be the difference in round numbers and even hundreds between the amount authorized to be retained, and the balance in the Talook Treasury on the evening of the last day of the previous month. Thus if the balance shall be Rs. 11,319-5-6, and the amount authorized to be retained Rs. 3,050, a sum of Rs. 8,200 shall be remitted. When however the difference shall fall short of 500 Rupees, there shall be no remittance.

XX. The aggregate amount of the remittance shall consist of a round number as aforesaid, and of entire hundreds; and any further sum below 100 Rupees shall remain with the reserved fund. A sufficient number of small coins shall invariably be reserved in the Talook for disbursement; while the remittance shall consist in the greater part of whole rupees.

XXI. The remittance shall be accompanied by a simple list shewing the descriptions of coins composing it, and the names of the peons to whom it is entrusted. The list shall be attested by the Huzur Treasurer after the sum is credited in the cash account, and also by the English Head* Accountant, with reference to the entry in the *Chittah;* and the list shall then be returned to the Tahsildar, who will forward it again to the Huzur in support of the debit in his account-current. Where the *cusbahs* of several Talooks shall be on one line of road to the Huzur station, arrangements shall be made by the Collector for the remittances of all to reach the Huzur Treasury together and under one guard. For this purpose, while the remittance of the most distant

*Treasury Deputy Collector under present arrangements.

Talook starts on the morning of the 1st of each month, those of the next and succeeding Talooks shall wait the arrival of that. The day and time of starting of each shall be fixed by the Collector with reference to distance; and at each Talook in succession a part of the guard from the preceding Talooks shall be relieved and sent back.*

XXII. No disbursement of whatever kind shall be made from a Talook Treasury without a written authority from the Collector. Every Tahsildar will prepare monthly Pay Abstracts for his Talook Establishment, according to each of its divisions, such as Revenue, Police, etc., as also for the Pensions and other items of a usual kind, with such details as may be necessary; and shall forward them on the last day of the month or on the 1st of next month to the Head English Accountant of the Collector's Cutcherry, who shall immediately have them properly examined, and after correction if necessary, shall write an order at the foot of each abstract directing the Tahsildar to disburse the money; and the abstract shall be attested by the Head Sheristadar and returned to the Tahsildar with the Collector's signature to the order as his warrant to make the necessary disbursements.

XXIII. In regard to the Establishment and Pensions, copies of the abstracts shall be kept in the Talook as acquittance rolls, with two additional columns opened, one for the entry of the date of payment, and the other for obtaining the signature of the recipients. As respects other miscellaneous items, a Receipt Book will be kept in which acknowledgment shall be written when payments are made. If separate receipts have been taken, they shall be all pasted in a Book; and no loose papers or accounts shall be allowed.

XXIV. The full amount of the salary of the several fixed Establishments, Batta of Pensioned Sepoys, and Bungalow sweepers, and Saderward charges, will at once be debited in the Talook *Chittah*, and the money being drawn from the Treasury will be made over to the Shroff who will secure the amount in a separate box. The disbursement will be made under the immediate management of the Head Goomastah, who will enter the amount in his memorandum book; and as the disbursements are being made he will obtain the signatures of the parties receiving, in the acquittance rolls kept for the purpose.

*The appointment of a separate Deputy Collector for the charge of the Treasury has relieved the Collector and the Head Sheristadar of the duties immediately connected with the Treasury and Accounts.

Means will be taken to disburse the whole amount within the month. If however on the last day of the Fusli, there should remain any sum undisbursed out of such funds either from the absence of the party or from any other cause, the sum so remaining will be paid into the Treasury, and credited in the Talook *Chittah* to the head of "deposit." That amount cannot be afterwards disbursed without a renewed sanction from the Collector, to obtain which, the Tahsildar shall have to make a special application.

XXV. When a Tahsildar shall have occasion to obtain sanction from the Collector for payment of any sum in the course of the month, he shall send his application in the form of an abstract and no separate *Urzee* need be forwarded.

XXVI. As regards Pensions, and other items, the charges will be debited in the *Chittah* as they are actually incurred.

XXVII. As to the sum required by the District Engineers, Railway Agents and other Officers for the execution of works in their charge, each of these Officers having notified to the Tahsildar of the Talook the amount he wishes to draw as provided for in Rule XIV. shall on the 25th of every month send an application (in the form of an abstract) to the Collector stating the amount that he will require in each Talook in the following month, and requesting orders for its payment; there shall be a separate application of this nature for each Talook accompanied by a general statement for the whole District. As soon as received by the Collector the applications shall be examined and passed for payment and sent direct to the Officer to whom the payment is to be made. The Officer receiving it, shall register in his book the date and amount of the order; and having done so, he shall send the order to the Tahsildar; and draw upon him by drafts from time to time for such sums as he may require within the amount of the order up to the end of the month. As respects the pay etc. of Establishments, the Engineer Officers and others will send their Pay Abstracts to the Collector on the 1st of every month, stating in a foot-note at what Treasury they wish to draw the amounts, and these abstracts being found correct, will be passed by the Collector and returned to the Officers, who will forward them to the Talook Treasury and receive the amount.

XXVIII. The Tahsildar on his part making payments on the drafts of the Officers as above provided, shall note the several payments on the back of the Collector's order under which they are made, and the order itself with the Tahsildar's signature to the note of payments,

and accompanied by the Drafts of the receiving Officer as vouchers, shall be sent to the Collector's Office at the close of the month, in support of the charges entered in the Tahsildar's account current.

XXIX. It will be distinctly understood that all such orders shall cease to have any validity at the close of the month to which each of them relates; and every such order shall be sent back therefore to the Huzur together with the Account Current for the month.

XXX. No disbursement, as already noticed, can be made by a Tahsildar without written authority from the Collector. But in as much as there are certain small payments frequently to be made by Tahsildars, which cannot be delayed, and which could not be exactly known beforehand, such as for purchase of stationery articles, batta to prisoners, rewards for killing dogs and snakes, and other similar charges, each Tahsildar shall be provided with a certain amount of permanent advance fund from which to defray such charges. The permanent advance to be thus allowed will be considered as a general fund to be made use of for all petty charges in the Talook. The amount shall be determined by the Collector for each Talook with reference to the extent of such incidental charges in that Talook.

XXXI. A separate memo. will be kept of this fund, and all disbursements from it will be made under the special order of the Tahsildar, who will be careful to attest every entry made in the memorandum book. At the close of each month, a bill of the actual charges will be prepared and transmitted to the Collector with the Pay Abstracts; and having been examined and passed, an order for the amount shall be sent to the Tahsildar. On the receipt of this order the amount will be charged in the *Chittah*, and the money then drawn from Treasury will be placed to the credit of the "Permanent advance," so as to complete it to its proper amount. Thus not only will the transactions be clear, being invariably settled monthly, but much labour also will be saved in the Collector's Office, as the necessity for frequent advances and adjustments of accounts will be entirely obviated.

XXXII. This plan of "Permanent Advance Funds" will be extended to all Officers who have to incur contingent expenditure, as Sub-Collectors, Head Assistants, Head Sheristadars, Head Accountants, Cash-keepers, Police Ameens and other Officers, the amount in each case being carefully determined by the Collector according to the amount of the usual demands. In the case of Officers charged with

the duty of making payments for *Lungerkhanahs*, Dispensaries, Jails, or similar institutions; the permanent advance should be of sufficient amount to cover the usual charges on such account. In every case the fund will be general, as above provided, and available for contingent charges of all kinds. The expenditure of each month will be replaced in the manner specified in the preceding Para., after the bill of the actual charges shall have been passed by the Collector.

XXXIII. In order to guard against any possible misuse of the permanent fund entrusted to the several Officers, as also of the amount of the salaries of the Establishment which is charged at once in the *Chittah*, and allowed to remain separately, the undisbursed balances on both these accounts, shall every evening be invariably shewn in the *Chittah;* so that when an examination of the cash balance shall take place the whole cash remaining in the Treasury shall come at once under review.*

XXXIV. In case of death, removal, transfer, or leave of absence of an Officer having charge of the Permanent Advance Fund, the Officer assuming charge shall take possession of such part of the Fund as may then remain in the Cutcherry, after satisfying himself that the other portion has been disbursed in accordence with orders. This circumstance shall be specially noticed in the usual report to the Collector of having taken charge of the office.

2. The following are the accounts to be kept in the Talooks:—

CULTIVATION AND SETTLEMENT ACCOUNTS TO BE KEPT IN THE TALOOKS.

Monthly.

No. 1. Statement shewing the extent of cultivation and assessment in each Village.

„ 2. Detailed Statement of supply and distribution of water in the Talooks.

„ 3. Statement shewing the market prices of grain per garce of 3,200 measures each weighing 150 Rupees.

Annual.

No. 4. Statement shewing the cultivation and settlement of each Village.

„ 5. Statement of *shavy* remission.

*See B. S. O. Nos. 366 & 380.

No. 6. Statement of lands given up, etc.
,, 7. Statement of lands held on progressive *cowle.*
,, 8. Statement shewing the cultivation of Sugarcane, Cotton, and Indigo.
,, 9. Statement shewing the particulars of *Moturpha.*
,, 10. Statement shewing the particulars of Extra Revenue.
,, 11. Statement shewing the amount of interest charged on the arrears of *Moottahs*, *Polliputs*, etc.

Quinquennial.

No. 12. Statement shewing the number of Ryots, Puttahs, etc.
,, 13. Statement of houses and population.
,, 14. Statement shewing the different sources of Irrigation.
,, 15. Statement shewing the Rent Roll.
,, 16. Statement shewing the *Circar* and *Inam Ayacut* and cultivation.

Statistical, etc. Registers.

No. 17. Register of cultivation and settlement in the Ryotwar Villages.
,, 18. Register shewing the *beriz* of all descriptions.
,, 19. Register shewing the Villagewar *Ayacut* and Cultivation, etc. under each souce of Irrigation.
,, 20. Register of Village Servants and their yearly incomes, etc.
,, 21. Register of the Lapsed *Inams.*

Special Accounts for Amauny Villages.

No. 22. Statement shewing the monthly cultivation of the different species of crops.
,, 23. Statement shewing the produce of the different species of crops as *azmoished.*
,, 24. Statement shewing the cultivation and settlement of Amauny Villages.
,, 25. Do. do. do. (applicable to the Districts where there is a specific distinction of Dry, Wet and Garden.)

Special Accounts for Olungu, etc. Villages of Tanjore.

No. 26. Statement shewing the seed sown in the *Olungu* Villages.
,, 27. Statement shewing the Average Prices of *Nunjah* Produce.
,, 28. Statement shewing the settlement, etc.

CASH ACCOUNT TO BE KEPT IN THE TALOOKS.

No. 1. Cash *Chittah* of Daily Receipts and Disbursements.
,, 2. Statement shewing the different description of Coins received and disbursed daily.
,, 3. Abstracts of Daily Receipts.
Enclosure A. Particulars of the Miscellaneous Items.
,, 4. Abstract Statement shewing the daily disbursement under different heads.
Enclosure A. Particulars of the Miscellaneous Charges.
,, 5. Statement shewing the Demand, Collection, and Balance.
,, 6. Statement shewing the amount of collections on account of arrears.
,, 7. Statement shewing the particulars of arrears outstanding at the time of settlement against the Ryots.

CULTIVATION AND SETTLEMENT, ETC. ACCOUNTS TO BE SENT TO THE HUZUR.

Ten Days.

No. 1. Statement shewing the Demand, Collection and Balance.
Enclosure A. in No. 1. Statement shewing the particulars of Cash remaining on hand.

Monthly.

No. 2. Comparative *Firkawar* Abstract of Cultivation and Assessment.
2. Comparative Abstract of Cultivation of Amauny Villages.
,, 3. Abstract Statement shewing the Sist, Collection and Balance.
,, 4. Statement shewing the quantity of Rain that fell at the *Cusbah.*
Enclosure A. Quantity of Rain that fell in the Villages.
,, 5. List shewing the Average Prices of grain per Madras *garce.*
5 A. Abstract Statement shewing the Average Prices of *Nunjah* grain.
,, 6. Season Report.
,, 7. Statement shewing the suspension and removal of the Village Officers.
,, 8. Estimate of the amount to be retained in the Treasury.
,, 9. Statement shewing the Demand, Collection and Balance.
Enclosure A. Particulars of Balances against *Mottahs* and *Polliems.*

Enclosure B. Abstract of Cultivation.

No. 10. Statement shewing the Demand, Collection and Balance on account of revenue fines.

„ 11. Account Current of the Receipts and Disbursements.

„ 12. Pay Abstract of the Establishment.

„ 13. List of Pensions.

„ 14. List of Miscellaneous Items.

„ 15. List of Remittance to the Huzur Treasury.

Annual.

No. 16. Statement shewing the number of the different descriptions of villages and hamlets.

„ 17. Comparative Statement shewing the prices of grain per Madras *garce* of 3,200 measures each.

„ 18. Abstract Statement shewing the Ryotwar settlement.

Enclosure A. Abstract Statement shewing the Ryots' holdings at the commencement of the Fusli and the subsequent alterations.

18 A. Abstract Statement shewing the cultivation and settlement in the Amauny villages.

18 B. Abstract Statement shewing the settlement of *Amauny* Villages.

18 C. Abstract Statement shewing *Olungu*, etc. Villages.

18 D. Statement shewing the particulars of *Amauny* Villages rented at a reduced grain amount.

18 E. Comparative Abstract of Settlement.

18 F. Statement shewing the particulars of Sundry Items entered in Statement No. 18 E.

18 G. Statement of Estates granted on *Voyda* or for bringing them up to the full assessment by instalments.

18 H. Statement shewing the *Hossagamy* cultivation or land newly taken up, the assessment fixed on it and the instalments by which this is brought up.

18 I. Statement shewing the cultivation and settlement of Land Revenue Beriz.

„ 19. Comparative Statement of Remissions and Sundry Items.

Enclosure A. in No. 19. Particulars of *Shavy* Remission.

„ 20. Statement shewing the extent of cultivation and average assessment per acre.

„ 21. Abstract Statement of Lands held on progressive *Cowle*.

No. 22. Statement shewing the Lands cultivated with Sugarcane, Cotton and Indigo.
,, 23. Comparative Abstract Statement of *Moturpha.*
,, 24. Comparative Abstract Statement of Extra Revenue and Interest Account.
,, 25. Comparative Abstract Statement of all sources of Revenue.
,, 26. Memo. shewing the extent to which Coercive Process was employed.
,, 27. Statement shewing the Fusliwar Demand, Collection and Balance of *Mootahs, Polliputs,* etc.
,, 28. Abstract Statement shewing the particulars of arrears outstanding at the time of settlement against each Village.
,, 29. List of Government Servants as they stood on the 30th April.

Quinquennial.

No. 30. Abstract Statement shewing the number of Ryots, Puttahs, Ploughs, etc.
,, 31. Statement of houses and population.
,, 32. Abstract Statement shewing the sources of Irrigation.
,, 33. Statement shewing the Rent Roll.
,, 34. Abstract Statement shewing the *Circar* and *Inam Ayacut* and cultivation.

FORMS REGARDING CORRESPONDENCE AND THE RETURNS TO BE SENT TO THE COLLECTOR'S OFFICE.

No. 1. Register of *Urzees* despatched to the Huzur.
,, 2. List shewing the number of *Takeeds* remaining unanswered.
,, 3. List of Petitions referred to the Tahsildar.
,, 4. List of Petitions presented in the Talook.

FORMS TO BE KEPT IN THE STAMP DEPARTMENT.

No. 1. Indent on the Stamp Darogah.
,, 2, Daily *Chittah* of Stamps disposed of.
,, 3. Daily Abstract of the *Chittah.*
,, 4. Monthly Account Current of the Stamp transactions.
,, 5. Register of Stamp Papers and Cadjans received and sold during each year.

CULTIVATION AND SETTLEMENT ACCOUNTS.

Monthly.

I. Statement No. 1 is a Register of the monthly cultivation, demand, collection, and balance for each Village; it shows also the

quantity of rain during each month, and the number of ploughing cattle which have died in each Village. The Statement will be made up in the book form consisting of a number of sections, each section comprising the whole of the Form; and the number of sections will be greater or less according to the number of Villages in the Talook. Before the cultivating season begins these sections will be prepared, and the names of all the Villages, under their several *Firkahs* or Divisions, will be written consecutively in the proper column on the first folios of the several sections. Below the Villages of each "*Firkah,*" a line should be drawn, and the word "Total" written for the total of that *Firkah;* and at the end of the list, the names of the *Firkahs* should be repeated in regular order, with the said totals, in order that from them the aggregate total for the Talook may be made out.

II. The following is the manner in which this Register is to be filled up. Towards the end of each month the Village Returns will reach the Talook; and as fast as those of each Village come in, the entries shall be duly posted from them into this Register, in the proper place prepared for that Village. All the particulars required for this Talook Statement will be found in Village Statement No. 2 and its Enclosures. The items of cultivation up to the end of the month from the beginning of the season, will be taken from that Statement itself; those of demand, collection, and balance, from its Enclosure A.; the quantity of rain during the month shall be taken from Enclosure B.; and the number of ploughing cattle dead, from Enclosure C. A separate total for each *Firkah, Summut* or whatever may be the local name for the sub-divisions of the Talook, will be computed and entered as above directed below the Villages forming that *Firkah;* and the totals of the several *Firkahs* being repeated at the end of the Statement, the general Total for the Talook will be computed and entered. Under this simple, regular, and easy mode of proceeding, the whole Statement will be closed for every month at least by the 3rd of the following one.

III. Statement No. 2 is the Register shewing the supply, distribution, and balance of water in the tanks of the different Villages. A book with a sufficient number of sheets according to the number of Villages in the Talook, will be stitched together. As the entries are to be made separately for tanks of different dimensions in the Talook, commencing with the largest and ending with the smallest, the names of the Villages shall be arranged accordingly under them in

column 2 with the number attached to each Village. Thus for instance if the largest tank in the Talook is of a capacity to contain a fourteen months' supply, the word "Fourteen months' Tank" will be written in the first column and the names of all the Villages which contain tanks of that capacity will be entered opposite to it in column 2, and in like manner for tanks of inferior capacity.

IV. Should any Village possess two or more tanks of different capacities, the name of such Village shall be repeated under each such head. And if there be more than one tank of the same capacity in a Village, each such tank shall be shown by name in a separate line. The quantity of water remaining, and that received and distributed in each tank being entered in columns 4 to 7, the other columns will be filled up from month to month according to the headings. This Register is intended merely for the information of the Talook Officers as a book of reference when preparing the monthly report to the Collector of the state of the season. It will also be of use to the Huzur Officers at the time of the settlement, in deciding on claims to remission.

V. No. 3 is the Daily Register of prices of grain and salt. It shall be prepared in a book containing thirteen folios; twelve of them being allotted to the twelve months, and the last being retained for the general average of the year. The Goomastah in charge of this book shall every evening enter in the proper place the rates at which the different descriptions of grain and sea salt were sold at the *Cusbah* station on that day. The Tahsildar under the orders of the Collector will make arrangements for this information being furnished every evening without fail by the proper parties. At the end of the month the daily average will be computed and entered. The quantity and price in the daily entries, may be stated in the local denominations, and the average shall be computed and entered in the same, but the quantities and prices in the average shall then be converted into Madras *garces* and Rupees; and the average, so converted shall be entered in a line before the first average, and shall also be posted in the last or thirteenth folio. The correct rate of conversion shall be previously determined; and a table shall be furnished to the Goomastah to facilitate the process. The monthly averages being thus posted every month, the twelve lines in the last folio shall, at the end of the year, be added together; and their average being computed the result shall be taken as the average price of the Talook for the year. Where, however, a Talook shall contain one or more large

towns besides the *Cusbah,* with a Police Ameen or other competent Officer, a similar register to the foregoing shall be kept in each such town and the yearly average for the Talook shall be obtained by taking the mean of the averages of all such Registers.

Annual Accounts.

I. Statement No. 4 is the Villagewar Register of cultivation and settlement. A book for this Statement shall be prepared before the *Jummabundy,* the names of the Ryotwar Villages with the number of hamlets appertaining to each, being entered in columns 1 and 2. The rest of the columns shall be filled up from the Village Return No. 14, after the close of the *Jummabundy* settlement; such columns as may be necessary being added to the Statement according to circumstances. Where the practice of collecting a Road Fund on the cultivation or *beriz* is established, an additional column shall be opened at the right hand side of the Statement, to show the demand on account of that item for each Village. The totals of these entries will in the first instance be formed at the foot of each section; and these totals being posted at the end of the Statement, a grand total will be made for the whole.

II. No. 5 is the Villagewar Statement of *shavy* remission. In this, the names of the Villages should not be written beforehand as it is not likely that there will be occasion to grant *shavy* remission in every Village. At the close of the *Jummabundy,* the particulars of this item shall be posted into this Statement from Enclosure A. of Village Statement No. 8, care being taken that the Villages are entered in the proper order, viz. the same order in which they occur in the general *Jummabundy* Statements. A total shall then be formed and the percentages calculated and entered according to the headings.

III. No. 6 is the Villagewar Account of the alterations in the Ryots' holdings. The Tahsildar will cause the Curnum of each Ryotwar Village under his supervision to insert on the back of Village Statement No. 13 a small abstract shewing the necessary particulars, they being taken from Village Statements Nos. 5 and 8. From this abstract corresponding entries will be posted into Statement No. 6 now under notice, and the total will be formed in due course.

IV. No. 7 is a Villagewar Account of progressive *cowle,* into which the items will be posted from Village Statement No. 15. This Register will exhibit the total of different descriptions of lands held in the preceding year on progressive *cowle* tenure, the deductions

therefrom in consequence of lands arriving at full assessment, or being abandoned, and the remainder; it will then show the additions in the current Fusli, and the total as it stood at the time of the settlement. To this will be added *Fusuljastee* or *Teerwahjastee* if any, and from the total the *cowle* remission and the remission for waste (if any) being deducted, the net *beriz* shall be exhibited.

V. Should there be any land in the Talook held on fixed *cowle* or other terms, the particulars thereof shall be given as Enclosure A. of Statement No. 7, in the same form as that Statement with such alterations, however, as may be necessary according to circumstances.

VI. No. 8 is also a Villagewar Account of the cultivation of Sugarcane, Cotton, and Indigo. This will be prepared from Enclosure A. of Statement No. 4 of the Ryotwar set, and similar Statements to be received from other kinds of Villages as *Shrotriem* and *Inam* Villages, *Mootahs*, *Poliputs*, etc. In this Statement, each of these three species of cultivation shall be particularized village by village under three distinct heads, viz. "*Circar*," "*Inam*" and "Permanently settled." After posting the entries from the Village Returns, a distinct total must be inserted for each of the three heads, *Circar*, *Inam*, and Permanently settled, and a grand total for the whole; these totals will be distinct for Sugarcane, Indigo, and Cotton.

VII. In Register No. 9 which refers to *Moturpha*, entries will be made for the Ryotwar Villages from Village Statement No. 9 and those for other kinds of Villages will be taken from similar returns to be received from them. There shall be totals for each of the several descriptions of Villages and a grand total for the entire Talook. Below this shall be exhibited the particulars of Extra Revenue under the head of *Moturpah*, if there be any.

VIII. No. 10 is the Extra Revenue Statement. Into this shall be posted the totals of the different items for each Ryotwar Village, from the corresponding Village Return No. 16; and below the grand total, the amount of Extra Revenue realized at the Talook Cutcherry by the sale of unclaimed property, or of trees, fees of auctioneers, etc., shall be particularized and added up, and the amount of Extra Revenue appertaining to *Moturpha* shall be taken and entered in this from the Talook Statement No. 9.

IX. In No. 11 which is a detailed Account of interest leviable shall be exhibited the amount of interest charged in balances of *kists*, the names of the *Moottahs*, *Polliputs*, *Shrotriems*, etc., against which the

interest is charged being stated in order. The total under land and sundry sources will be given separately, and a grand total will be entered below.

Quinquennial Accounts.

I. No. 12 will shew the number of Ryots, *Puttahs*, Ploughs and Cattle and will be prepared from the Village Statement No. 17.

II. No. 13 is a Return of the population; the entries in it being taken from the Village Return No. 22. Distinct totals will be formed for *Circar*, *Inam* and Permanently settled Villages.

III. No. 14 will shew the different sources of irrigation in the Government Villages, and will be prepared from Enclosure A. of Village Statement No. 21.

IV. No. 15 is the detailed rent roll of the Government Villages, drawn up from Enclosure B. of Village Statement No. 21.

V. No. 16 will shew the *Circar* and *Inam Ayacut* and cultivation in the *Circar* Villages; it will be prepared from the Village Statement No. 21.

Statistical Registers.

I. No. 17 and 18 are Annual Registers of Revenue for a series of years say twenty years. The former will relate only to the Ryotwar Villages of the Talook; while the latter will embrace the whole Talook under three distinct divisions; the first part showing the demand of the current year, the second the collections current and arrears, and the third the balances, also current and arrears. As the settlement of each year embraced in these Registers is closed and the Returns of the Huzur are despatched, the particulars shall be entered in this Statement which will be useful for reference in the Talook.

II. No. 19 will exhibit the *ayacut* and cultivation of both *Circar* and *Inam* lands under each source of irrigation. A book should be made up sufficient for five years; in the first year both the *ayacut* and cultivation of both descriptions of land shall be entered, and for the subsequent years the cultivation alone shall be entered immediately on the close of the settlement. A second copy of this Register shall be prepared and submitted to the Huzur in the first year; and at the end of each year the books shall be sent to the Talook for the insertion of that year's transactions.

III. To facilitate the preparation of this account the Curnums should be called upon to furnish an abstract which shall hereafter form

the enclosure of Village Statement No. 20 giving the same particulars as are required for this Register of irrigation works.

IV. The different kinds of irrigation works in the Talook shall be entered *seriatim* according to the order of the Villages. Tanks and Channels irrigating two or more Villages shall bear the prefix of "*Hissa*". The particulars of each such tank or channel shall be given opposite to the first village in the list receiving water from it; and a note shall be added giving the general numbers of the Villages supplied by the "*Hissa*" tank or channel; opposite the other Villages watered by it only the number of the Village in which it is situated shall be noted for reference. Where there is more than one irrigation work in a Village, they shall be entered one after another opposite to that Village. All the irrigation works in a Talook shall be numbered consecutively 1, 2, 3, etc.; the No. of *Hissa* Tanks and Channels shall only be given opposite to the Village where the work is entered in full, and shall not be repeated opposite to the other Villages.

V. After all the Villages have been entered in the manner directed above, the *Hissa* works shall be exhibited in a separate list headed "*Hissa* works." In this list the works shall be detailed one after another with particulars of the Villages supplied by each such *Hissa* work. The object of this repetition is to show at one view the Village details of the whole *ayacut* and cultivation under each such work.

VI. The *ayacut* of each irrigation work shall be shewn separately even where it may not be so recorded in the *Pymaish* Accounts. This can be done approximately if not exactly with reference to the extent of cultivation from the irrigation of each work. The *ayacut* so entered shall however represent the actual present state of the irrigation, and not that described in the *Pymaish* Accounts. The *ayacut* of each work should include all the lands irrigated by a tank or other work, whether *Nunjah* or Garden, but will exclude land quite unfit for cultivation.

VII. The course prescribed above shall be followed in the case of *Inam ayacut* also.

VIII. The *ayacut* shall be revised and the correct extent shown once every five years, on the commencement of each Quinquennial Register.

IX. If there should be a tank or other work extending its irrigation to Villages of another Talook or another District, the *ayacut* etc. of such Villages shall be ascertained and entered in the second part of the Statement; and in the first part the simple fact that a certain

number of Villages in a certain other District or Talook, are irrigated by it, shall be noted at the first entry of the tank.

X. No. 20 is a Register of Village Servants and their annual income. The names of the different classes of Servants shall be entered with the necessary particulars one after another. At the head of the first folio the word "*Puttamonigar*" will be written in large characters across the vertical lines. Then the name of each Puttamonigar will be registered with particulars as to age, date of nomination and income in lands or fees as per *ayacut*. Where an individual holds office in more than one Village, the names, of all such Villages with the particulars of the income in each shall be specified with a total. After the Puttamonigars, the Curnums shall be registered, and so on with the other Village Servants. Changes on the death, removal, or suspension of any Servant, or from any other cause, shall be noted in the remark column. The Register shall be renewed once every five years.

XI. The actual annual income of each Village Officer shall be ascertained from the Curnum, who shall furnish as an enclosure to Village Statement No. 13 a Return shewing the names of all the Officers of his Village or Villages and their actual income for the year, whether in land or fees.

XII. No. 21 is to exhibit particulars connected with lapsed *Inams*. Immediately on reporting a lapse to the Collector, the details of the case shall be noted in this Register, as provided for in one of its headings. The opinion of the Tahsildar shall be specified in column 8, being extracted from his report, and as soon as the Collector's orders are received, they shall be concisely and perspicuously entered in column 9.

XIII. Besides the Registers above described, notes of various matters shall be kept in a memorandum book, to aid the Talook Officers in the preparation of their accounts, and in the transaction of their duties without difficulty or laborious search into old documents. As an example of such memoranda, may be mentioned a register of the names of *Moottahs*, *Poliputs*, and *Shrotriem* and *Inam* Villages; with the various particulars connected with each, such as the number and names of the Villages composing the estate, the names of the holders and the particulars of *Kistbundy*, etc. changes of incumbency, etc. should also be noted as they occur.

Special Accounts for Amauny Villages.

I. Nos: 22 to 24 refer specially to the Amauny Villages, wherein there is no such specific distinction as dry, wet and garden, or in

other words where each species of crop is harvested and stored without regard to its having been grown on dry, wet or garden lands.

II. Of these No. 22 is the detailed Villagewar Account of monthly cultivation. As the cultivation return (No. 2) is received from the different Villages, the entries therefrom shall be posted into this and a total formed.

III. No. 23 is the detailed Statement shewing the produce of the different species of crop as ascertained on *Azmoyish*. In this Statement one or more folios will be allotted to each Amauny Village according to its size, and the entries of *Azmoyish* will be posted as soon as the returns are brought to the Talook by the *Azmoyishdars*. Thus the account of *Azmoyish* kept in the Talook should exactly agree with that (No. 4) prepared in the Village. The object of this account in the Talook is to secure the means of check over the *Azmoyishdars* and the Village Officers.

IV. No. 24 is the annual detailed Statement shewing the cultivation and settlement of the Amauny Villages. On the receipt of Statement No. 14 from each Amauny Village the items will be posted therefrom into the proper columns of the Talook Statement and they being added together, a total will be formed for the whole Amauny portion of the Talook.

V. No. 25 is the Villagewar Statement of cultivation and settlement in Tanjore and some other Districts, in the Amauny Villages of which there is the specific distinction of dry, wet, and garden. In this also the entries being made under the several heads from the corresponding Statements, a total shall be formed. It is to be understood that this Statement shall include only such Villages as are settled under strictly Amauny tenure, and not the Olungu and other Villages which come under a sort of Amauny management owing to *Vellachadum* or *Vurulachadum;* these last mentioned Villages shall still continue under the head Olungu.

Special Accounts for Olungu etc. Villages.

I. Nos. 26 to 28 are extra Statements applicable to the Olungu and other Villages of Tanjore. Of these No. 26 is a Villagewar Statement of seed sown, the entries being posted into it from the Village Return No. 2, received every fifteen days. After the entries are made for the several Villages, they will be added up and a total formed.

II. No. 27 is a Statement shewing the prices of *Nunjah* produce in the different Villages of the Talook. In this the entries will be made not only from the Returns from the Olungu Villages, but also from those obtained of the Ryotwar and other Villages. Distinct averages shall not be taken for Olungu and Ryotwar; but the whole of the Village averages being added together, a common average shall be taken.

III. No. 28 is the abstract of cultivation and settlement in the Olungu and similar Villages. A book being stitched together with a sufficient number of sheets, the total entries will be posted into it from the Village Settlement Statement No. 16; and in so doing the Villages will be arranged under the four heads viz.

1st. Villages gross rented inclusive of those styled one year's rent.

2nd. Villages Olungu rented without reference to current prices.

3rd. Villages Olungu rented with reference to current prices.

1st. Settled according to the standard.

2nd. Settled above the standard.

3rd. Settled below the standard.

4th. Villages grain rented.

After the Villages are thus arranged and entries made in the several columns from the Village Returns, the items shall be added together and a total formed under each head.

Cash Accounts of the Talook.

IV. No. 1 is the *Chittah* of daily receipts and disbursements, and is a document of much importance in the cash transactions. A fresh book will be opened every month. In this the actual balance of cash remaining on the last day of the preceding month is in the first instance to be brought forward on the 1st day of the month, after which the *bonâ fide* cash receipts and payments are to be entered indiscriminately in the exact order in which they actually occur; the amounts however of receipts and payments respectively, being placed in the proper columns as indicated by the headings. The particulars of coins need not be noted in this *Chittah.*

V. The head under which each item of receipt or payment is to be entered in the *Chittah* shall be the same as that under which the transaction is to be exhibited in the monthly Account Current rendered to the Huzur. But should any receipt for payment occur for which no head has been provided, or in case of doubt as to the head under which any particular transaction should appear, the Tahsildar shall

apply to the Collector's Head Accountant, and obtain timely information from him in order that his Account Current may be correctly prepared.

VI. For all kinds of receipts and payments of which no separate account particular is kept in the Talook, the *Chittah* shall shew full details particularizing the names of the Villages, etc., the nature of the items, and the period to which they belong; but in the case of those receipts and charges of which separate accounts particular are kept, as for example, Revenue and Magisterial fines and Talook *Tappal* and *Sibundy* and *Saderwared* charges, all of which have distinct accounts or registers, it will be sufficient to shew them in this *Chittah* in the gross, merely noting the general heads to which they belong, and giving a reference to the account particular. Care should be taken, however, that the *Chittah* contains all the information necessary for the preparation of the monthly Account Current, without the necessity of referring to other documents.

VII. When any sum is received on account of another Talook, it shall be clearly exhibited in the *Chittah* with the name of the party, Village, and object to which it relates; and the circumstance shall be communicated on the same day to the Tahsildar of the Talook to which the transaction appertains. That Officer shall make an entry of it in his *Chittah* after the balance of the day is closed, as a separate item distinct from the cash entries; and he shall then in his turn communicate the transaction for the information of the Officers of the Village concerned, so that the sum may be credited in their accounts. In his ten days' report sent to the Huzur, the Tahsildar will have the amount included under the proper head of receipt, as a credit entry to be carried against the demand of the Village concerned.

VIII. No item of receipt or payment shall ever be entered in anticipation; and none but *bonâ fide* receipts and payments shall be exhibited in the *Chittah*. From this rule, however, shall be excepted the pay of the Establishments, which shall be charged at once in the *Chittah* for the sake of convenience, and disbursed as the parties present themslves to receive their dues, the balance undisbursed out of the amount being however exhibited in the *Chittah* after its close every evening under the head of balance.

IX. No erasure shall ever be made in the Cash *Chittah*. When any alteration of figures shall be necessary owing to a clerical or other error, the amendment shall be made by the substitution of fresh figures

above or at the side of the erroneous ones. A line shall be drawn through the original figures, but on no account shall they be erased or even altered. Every such correction shall be attested with the initials of the Tahsildar or of the Officer next to him in rank.

X. The *Chittah* shall be closed every day at or a little before 5 P. M., both columns of receipts and disbursements will be totalled, the former including the previous day's balance brought forward. Then the amount of disbursement being deducted from the total of receipts, the balance in hand shall be shewn. Below this, the undisbursed amount of establishment pay and the balance remaining out of the permanent advance fund, shall be exhibited for information only, in a foot-note, (vide rule 33 pages 722), and under this the *Nagady* or Treasury Goomastah, Shroff, Sheristadar, and Tahsildar shall affix their signatures in token of its correctness.

XI. The Shroff who actually counts the coin and receives or pays the several sums of money, shall keep a similar *Chittah* of receipts and disbursements. He shall also note some additional details both as to receipts and disbursements, such as the details of coins, the names of individuals, and other particulars. The Shroff's *Chittah* shall be written on loose sheets, and closed separately every evening, so as to be available to the Goomastah who keeps the abstracts of receipts and disbursements, and the Ledger of Villagewar demand, collection and balance, in which entries are to be posted from day to day without arrears. After the close of the month all the sheets belonging to the month will be put together, and made into a book.

XII. The Shroff shall, besides the above, keep a separate abstract of coins, which shall be in accordance with Form No. 2. In this he shall shew on the first day of each month the particulars of the coins composing the balance in hand, and the same in respect to the receipts of the day. He shall then add both together and from the total, shall deduct the total of disbursements in each description of coin, and shall then exhibit the balance of the day in the same detailed manner. He will do the same every evening, so that from this document the Officer examining the Treasury, may readily test the correctness of the balance on hand, with the particulars of the coins composing it. This document shall be signed every evening by the Shroff; and the Talook Sheristadar also will attest it after satisfying himself that the balance agrees with that shewn in the *Chittah* kept by the Treasury Goomastah. The permanent fund and the undisbursed por-

tion of the establishment allowance shall not be included in this Coin Statement.

XIII. Statement No. 3 is an abstract of daily receipts, and it will shew from *Chittah* Account No. 1, for each day, the receipts under different heads as provided for in the headings. When two or more sums falling under the same head occur in the *Chittah* on the same date, they shall be added together and entered in the abstract as a single sum. In this abstract, headings shall be provided for the most important and most frequently recurring items, such as *Mootahs*, *Polliputs*, *Ryotwar*, *Amauny*, *Moturpha*, etc.; but receipts belonging to items of minor importance, or of a miscellaneous nature occurring not more than once or twice in a month, shall be entered in the lump in a column headed "miscellaneous receipts." The particulars of the sums entered therein shall however be detailed at the back of the abstract; so that they may be taken for insertion in the Account Current without the necessity of referring again to the *Chittah*. This entry on the back of the abstract may be considered as its enclosure and will be marked A. As soon as the *Chittah* is closed every day, or in the morning of the next day, the several entries under the different heads of the abstract shall be made out from that document and the total of receipts for the day exhibited in the last column. On the day on which the ten days' Report is to be forwarded to the Huzur, the entries in it shall be made out as soon as the Cash *Chittah* is closed, which should be a little earlier than usual, so as to admit of the preparation and transmission of the Report to the Huzur on that very day. The entries inserted during the ten days in the abstract will be added together and a total formed. At the close of the month, the whole of the receipts under the various heads will be totalled and the amounts exhibited to complete the Statement, so as to be available for the preparation of the monthly Account Current.

XIV. Statement No. 4 is a daily abstract of disbursements. In this likewise, separate headings shall be opened for each of the more important items; while those of less importance or less frequent occurrence shall be entered in the lump in a column headed "miscellaneous charges", the particulars being shewn on the back of the abstract. This latter memo. as in the case of No. 3 will be considered an Enclosure marked A.

XV. No. 5 is an abstract or Ledger shewing the current demand, collection and balance of each Village. In this Statement a sufficient

number of pages will be allotted to each Village to allow the entry of its demand, collection and balance for all the months of the year successively. As the current demand cannot be ascertained before the settlement, the words "current demand" alone shall be written at the beginning of the Ledger without the entry of figures; and as the collections are credited in the *Chittah,* the amounts shall also be entered in the appropriate columns of the Ledger. These entries will be added up every month. After the settlement, when the current demand is determined, that amount shall be entered after the word "current demand" at the head of the Ledger, and thenceforward the "balance" as well as the "collection," shall be exhibited monthly. The balances at the end of the Fusli, thus ascertained shall be carried forward as arrears in Statement No. 6 of the succeeding Fusli.

XVI. No. 6 is another Villagewar Ledger exhibiting the collections of arrears. A sufficient space being allowed for each Village according to the number of Fuslies for which arrears are outstanding, the arrears under the several heads shall be first shewn with a total for each Fusli. As the collections are received from the Village and credited in the *Chittah*, the amounts shall be entered in the proper columns of No. 6. These entries being totalled every month for each item and each Fusli, a balance shall be struck and shall be shewn under the proper heads. Should any amount be ordered to be written off, it will be added to the amount of collection and the total of both entered in the appropriate columns, care being at the same time taken to shew in the remark column the amount written off and the authority for doing it. The balance of the several items at the end of the Fusli shall be carried forward to a similar Statement for the succeeding Fusli.

XVII. Ledgers of similar form will be adopted for the exhibition of demand, collection and balance in *Polliems, Moottahs, Shrotriems,* and rented Villages respectively.

XVIII. No. 7 is a Statement shewing the particulars of arrears of former years' outstanding against each Ryot. At the annual settlement when the Curnums are assembled with the Village individual Ledger No. 11 and other accounts, the arrears outstanding against each individual will be investigated and specified in this Statement. In column 5 it shall be stated briefly whether the arrear is recoverable, doubtful, or irrecoverable; if recoverable, whether by the ordinary means or by a distraint; and if irrecoverable, whether by reason of death, desertion,

poverty or other cause. In the last column a brief explanation should be given as to arrears doubtful, or irrecoverable from any other cause than those of death, desertion or poverty. The land revenue arrears shall be thus detailed in the first part of the Statement, and afterwards those of the other items such as *Moturpha*, etc., in order.

Rules for the preparation of certain Returns to be submitted by Tahsildars to the Collector.

I. Statement No. 1 is to be submitted to the Sheristadar's Department of the Collector's Office once every ten days. It shews the demand, collection, and balance, both current and arrears, and is to be prepared from the Abstract No. 3 of Cash Account and with reference to the previous ten days' Statement, and any orders received during the ten days to which the Statement may refer. It shall be punctually despatched on the evening of the 10th, 20th, and the last day of each month.

II. In this Statement, the items shall be shewn distinctly for each Fusli; those of the current year being entered first, and the arrears afterwards. In order that the third or last report in each month may tally with the monthly account current, the miscellaneous items shall be entered in the lump under the head "sundry items" and added to other sums to make the grand total.

III. For past Fuslies, the outstanding arrears shall be shewn in column 3 as the demand; but for the current year the collections shall be entered as the demand until the real demand shall have been determined at the settlement. But in the case of such current items as have a fixed demand divided into *Kists*, those *Kists* shall be entered as the demand, as they become due. In both cases it is to be understood that column 3 is to shew the demand up to the period to which the Return extends.

IV. In column 4 shall be entered the collections made from the beginning of the year up to the end of the last ten-days; in columns 5 to 7, the entries will be taken from the abstract No. 3 above referred to. The columns of remission (8 and 9) will be filled up with reference to orders received from time to time from the Collector which will be kept recorded in a memorandum book. The remaining entries will be made according to the headings. The date of any order for remissions received in the ten days under report will be specified in the remark column.

V. Enclosure A. appended to the above Report is a cash memo. to shew the total balance of cash on hand in the Treasury at the beginning of the ten days, the collections received during that time, and the balance remaining at the end of it. Below this the amount remaining undisbursed on account of the Establishment and that remaining out of the permanent fund shall be shewn for the sake of information. On the last day of every month the balance of cash remaining in the Treasury shall be examined by the Tahsildar, or in his absence by the Officer next to him in rank, and the fact of the Treasury having been examined and found correct, shall be stated at the foot of the cash memo. appended to the Report.

VI. The Statement and its enclosure shall be forwarded to the Sheristadar of the Collector's Cutcherry, and a true copy of the enclosure only shall be separately furnished to the English Head Accountant for his information as to the state of the Treasury. In the case of a Talook under the charge of a Sub-Collector, or Assistant Collector, a copy of the Report shall be furnished to that Officer also.

VII. No. 2 is the *Firkawar* Abstract of cultivation to be forwarded to the Collector's Office once a month. In columns 5 and 6 of this abstract, the total entries of each *Firkah* and the grand totals of all, shall be posted from columns 3 to 10 of Statement No. 1 in Appendix B. Similar entries from the previous years' comparative abstract No. 2 shall be made in columns 3 and 4, and the net variations in the different items between the past and current Fuslies shall be calculated and entered in columns 7 to 10. At the bottom of the Statement, the item of *Inam* cultivation shall be entered in one line from columns 11 and 12 of Statement No. 1 in Appendix B. The total extent of each description of land in the Return shall be converted into acres if it is given in any other denomination peculiar to the District, and it will be exhibited, after compounding the fractions at the foot of the Return in the shape of a short abstract.

VIII. No. 2 A. is a comparative abstract of cultivation for Amauny Villages. The total entries up to each month shall be posted in column 3 of the abstract from Statement No. 22 of cash and settlement accounts while the items for the corresponding period of the preceding year will be entered from the comparative abstract of that year. The variations will then be calculated and entered in the columns of increase and decrease. As there is no column in this abstract for the entry of assessment, the *Teerwah* on the cultivation of garden and other lands,

assessd at a fixed money rent, at a rate varying with the nature of the produce shall be given in a foot-note.

IX. Abstract Statement No. 3 refers to *Sist*, collection and balance up to the end of each month from the commencement of the Fusli. In this Statement the totals of the different *Firkahs*, as also the grand total for the whole Talook will be posted from columns 13 to 15 of Statement 1 in Appendix B. In Talooks, or rather Districts, where the Revenue is collected according to the *Kistbundy*, the heading "*Sist*" will be altered to "*Kist*," and the amount of *Kist* entered accordingly. This abstract may be conveniently inserted on the back of the cultivation Statement No. 2.

X. No. 4 is a Statement of the fall of rain at the *Cusbah*. In columns 2 to 4, shall be shown the fall on every day of the month as ascertained by the rain gauge kept for that purpose; and in column 5, the character of the weather shall be noted with any other circumstance worthy of remark in connection with it.

XI. Enclosure A. to No. 4 shall contain a classified abstract of the Villages according to the quantity of rain in each during the month as shown in column 16 of Statement 1 in Appendix B.; such for example as that 20 Villages had 6 *Puddums* of rain, 30 had 4 *Puddums* and so on.

XII. No. 5 is the price list of grain, and Sea Salt. Column 4 shall be filled up from the Monthly Register No. 3 of cultivation and settlement account and the two preceding columns from the accounts of the same month of the previous year. These instructions shall also apply to Police Ameens of considerable towns, who may be charged with the preparation of price lists.

XIII. No. 5 A. is an Abstarct Statement shewing the average prices of *Nunjah* grain in the Villages of Tanjore and Tinnevelly. The entries shall be taken from the Villagewar Statement No. 27 in Appendix B. and may be very conveniently given on the back of the Statement No. 5 of those Districts.

XIV. No. 6 is a Monthly Report of the state of the season, and affording other statistical information for the month. This shall be drawn up with the assistance of Statements Nos. 1 and 2 in Appendix B. and other sources of information, so as to place before the Collector a concise and clear description of the state of the Talook. Under item No. 1, which is worded the "General state of the Talook" shall be specified the general sanitary condition of the people, as also whether grain is cheap or dear, and whether the cultivating classes are pros-

perous, or otherwise, and so forth. Under item No. 2, shall be given from column 2 of Enclosure A. to No. 4 in Appendix D., a concise abstract of the quantity of rain in the different sections of the Talook. For item No. 3, shall be entered from Statement No. 2 in Appendix B., a brief account of the supply of water in tanks of different capacities. For item No. 4 shall be stated the principal crop cultivated in the Talook during the month, which information shall be obtained from Enclosure C. to Village Return No. 2. And item No. 5 is to be supplied from the same source. For item No. 6 shall be shewn from Statement 1 in Appendix B. the proportion of *Kist* or *Sist* collected in the several *Firkahs*.

XV. No. 7 shall shew the various particulars of the suspension and removal of Village Officers, as provided for in the headings. The annual income of the party punished and other particulars shall be taken from Register No. 20 of cultivation and settlement accounts and from the Enclosure to Village Statement No. 13. The Return above alluded to shall be punctually transmitted on the 3rd of every month from the Talook; and in case of the Talook being in charge of a Sub-Collector or Head Assistant it will be sent through such an Officer, the fact of its despatch being at the same time notified to the Collector.

XVI. No. 8 is the form of Estimate to be transmitted to the Collector on the 25th of every month applying for sanction for the amount to be retained in the Talook Treasury to meet the demand of the ensuing month. For instructions as to the preparation of the estimate, see Rules 14 to 17 in pages 716 and 717.

XVII. No. 9 is the Statement of demand, collection and balance of all sources of Revenue in the Talook both current and arrears, to be forwarded to the Head English Accountant of the Collector's Cutcherry. The items shall be specified Fusliwar, in the same way as in the ten days' Return, and the figures shall be exhibited in the appropriate columns. As regards remissions in the current month, if any, the date of Government sanction and that of the Collector's order shall be shewn in the column of remarks, as well as the causes of any large outstanding balances. If there should be balances in *Moottahs, Polliems* or rented Villages, the particulars shall be given as an Enclosure A. on the back of the Statement with the name of each *Moottah*, *Polliem*, or rented Village, and the amount due from each. A small abstract of cultivation up to the month, such as required in Rule 7 page 741 to be inserted at the foot of the comparative Statement of cultivation No. 2, shall likewise be given as an Enclosure B. to this Statement No. 9, in

order to facilitate the preparation in the English Department of the general Return of cultivation to the Board.

XVIII. No. 10 is a Statement of demand, collection and balance of fines imposed on Revenue Officers excepting such as are deducted from the Pay Abstract. It shall include fines imposed by the Collector, and his Assistants as well as by the Tahsildar himself. The amount of demand shall be composed of the fines ordered in *Takeeds* received in the month, added to the balance uncollected at the end of the previous month. From this total the amount collected in the month shall be entered in a single line, and the balance struck.

XIX. No. 11 is the monthly Account Current to be transmitted to the Collector's Office, at the latest on the 3rd of the month following that to which it refers. In the first instance, the balance of cash in hand at the beginning of the month shall be brought forward from the previous Account Current; to this shall be added the various items of receipts shewn separately for each Fusli, and taken from Abstract No. 3 in Appendix C. Then the items of disbursement will follow as per Abstract No. 4 in Appendix C. with the number of voucher under which the payment was made, and then the balance will be struck and shewn. All the vouchers which accompany the Account Current shall be consecutively numbered. If the full amount of any sanctioned voucher is not paid within the month, the words "not paid" will be entered against such undisbursed item and the amount so marked being deducted from the total of the voucher, the net amount actually paid will be shewn corresponding with the entry in the Account Current. The Account Current of each month shall be forwarded to the English Head Accountant together with the several vouchers in support of the charges entered in that document.

XX. No. 12 is the monthly list of Establishment to be sent for the sanction of the Collector to the disbursement of the salaries. If a fine shall have been imposed upon any person, the date of the order shall be written with the name of the party, and the amount of deduction shall be given in column 4, the net amount payable being entered in column 5. When the salary of any post is to be divided between two individuals in consequence of a change of incumbency during the month, the details shall be shewn in column 2 with the number and date of the order. In this document the several establishments will be detailed distinctly one after another; viz. Revenue, Police, *Marahmut*, Vaccine and other Establishments.

XXI. After all the establishments shall have been thus detailed, an abstract of the several establishments shall be given at the foot of the List No. 12 and a total formed. Below this shall be entered the *Saderwared* allowances of the several Departments, and then aggregate total of the whole, which shall be taken as the amount requiring the sanction of the Collector. The *Saderwared* expenditure being regulated by a standard allowance for each Talook not to be exceeded, no particulars need be furnished to the Huzur for those charges; but detailed account shall be kept in the Talook Cutcherry of the actual expenditure in every month.

XXII. In No. 13 which is a list of pensions, Military and Revenue, Native fund, etc. as also *Yeomidhs* and other items of similar nature, the various heads shall be detailed distinctly in succession with the necessary particulars of each. Below this an abstract shall be given of the amounts under the various heads of Pension.

XXIII. No. 14 is a list of miscellaneous items of disbursement requiring sanction, such as hire for the conveyance of remittance, stamp commission, *Devastanum* allowances etc.

XXIV. The above three Lists Nos. 12, 13, and 14 shall be forwarded to the Head Accountant without fail on the 1st of every month. As regards the submission of these documents and the course to be pursued on the receipt of the Collector's sanction for the disbursement concerned, the Tahsildar and his Subordinates will be guided by the instructions contained in Rules 22 to 28 in pages 719 and 720.

XXV. No. 15 is a list of remittance which is to accompany the sum transmitted to the Collector's Treasury on the 1st of the month. It shall contain merely a memo. of the amount and the different kinds of coin composing it, and need not, as heretofore, shew the particulars of the items of collections etc., from which the amount resulted. This Return shall be prepared and forwarded to the Huzur Treasury with reference to the instructions contained in Rules 19 to 21 in page 718. The same form shall be made use of, when any cash is remitted from one Talook to another.

Annual Accounts.

I. No. 16 is an abstract of the several Villages and hamlets in the Talook. In this the total number of Villages and hamlets composing the different holdings, estates such as *Moottahs, Polliputs, Shrotriems, Inams*, rented Ryotwar and *Amauny*, etc., shall be specified. Should any of the general heads contain sub-divisions, they should be

particularized; thus for instance, for Ryotwar the particulars of ordinary *Ryotwar*, *Olungu*, *Moottafysul* and other items which together make up the general head of Ryotwar shall be exhibited. Under the head "Rented" rents for one year and rents for more than one year shall be distinguished. *Shrotriem* should be divided into "Permanent *Shrotriem*", "*Shrotriem* for 3 lives" and so forth. In the remark column shall be explained the cause of any difference in the number of Villages compared with the previous years' account.

II. No. 17 is a comparative Statement of the average current selling prices of grain and salt which will be prepared with reference to Statement No. 3 in Appendix B. In a foot-note shall be given the particulars of the commutation rates of dry and wet produce. First, the commutation price in the terms originally fixed for dry and wet produce shall be shewn, and then the same will be exhibited in terms of Madras *garce* and Rupees. In Talooks where the commutation price was fixed for each Village separately, the average sum will be calculated and given as the commutation rate of the Talook.

III. No. 18 is the comparative Statement of cultivation and settlement for Ryotwar portion of the Talook. The total items of cultivation and assessment as also of *Fussuljasty* and *Teerwajasty* shall be posted in this abstract from Statement No. 4 in Appendix B.; the remissions will be deducted in the total; and to the remainder the total of sundry items will be added. Similar entries being made for the previous Fusli under appropriate heads from similar abstracts for that year, the increase or decrease in the several items will be calculated and inserted in the proper columns.

IV. Enclosure A. in No. 18 is an abstract shewing the particulars of holding, cultivation and waste. For the item "last year's holding" entries will be made from the total entries of the Statement of that year, the item "entire waste deducted" will be entered from columns 2 to 9 of the detailed account No. 6 in Appendix B. and the remaining extent will be calculated and shewn. The difference between this and the total cultivation which will be found in the comparative Statement No. 18 will be the excess cultivation which will be exhibited below the remainder, calculated as above and the total cultivation entered afterwards. This cultivation will be particularized into "actual cultivation" and "waste charged." The latter item will be obtained from columns 26 to 33 of the detailed Statement No. 6 in Appendix B.

V. No. 18 (A.) is the comparative Abstract of settlement for

Amauny Villages where the items of dry, wet and garden, are not distinguished, as is the case in Chingleput. This shall be drawn up from Statement No. 24 in Appendix B. and the previous year's similar abstract.

VI. No. 18 (*B.*) is the comparative Abstract of settlement of *Amauny* Villages where dry, wet and garden are distinguished, as in the case of Tanjore. This will be prepared from Statement No. 25 in Appendix B. as well as from the previous year's similar abstract.

VII. Nos. 18 (*C.*) and (*D.*) are applicable exclusively to the *Olungu* Villages of Tanjore and Tinnevelly. Of these, No. 18 (*C.*) is an abstract Statement shewing the settlement of *Olungu*, and *Mottafysul*, etc. Villages. This will be in fact an abstract of Statement No. 28 kept at the Talook, with this addition viz., that it shall shew the number of Villages and hamlets under the several modes of settlement forming the sub-divisions of *Olungu*, and under the total for the current Fusli, that for the previous year shall be posted, and the variations calculated and set down. No. 18 (*D.*), is a Villagewar Statement shewing the particulars of *Amauny* Villages rented at a reduced grain amount. In the years in which a reduction in the standard grain amount of Villages is allowed, under the authority vested in the Collector in special cases, a Statement in this form shewing the particulars of such reduction shall be submitted to the Collector together with the other *Jummabundy* Accounts.

VIII. No. 18 (*E.*) 18 (*F.*) 18 (*G.*) and 18 (*H.*) apply to the District of Canara. Of these No. 18 (*E.*) is an abstract of the settlement of Land Revenue *beriz* in the Talook. This shall be prepared from the detailed accounts kept in the Talook for the purpose, as also from the similar abstract of the previous Fusli. From the total *beriz* of the different descriptions of items shall be deducted remissions made at the time of settlement, and to the remainder, the sundry items which consist of the proceeds of *Coomery* and *Huckle* cultivation etc., being added, the amount will be the settlement *beriz*. The variations in the several items as compared with the previous year shall be calculated and shown.

IX. No. 18 (*F.*) is an abstract Statement of sundry items composed of the demand on *Coomery* and *Huckle* cultivation and Quit-tent on Government grants. These items shall be exhibited in the gross, according to the headings, for the entire Talook, from the detailed Statement kept there.

X. No. 18 (*G.*) and 18 (*H.*) refer to the *beriz* of estates settled on *voyda* or instalments. Of these No. 18 (*G.*) shall exhibit the *beriz*

and the particulars of the instalments of the old estates, while No. 18 (*H.*) shall shew those items for the *Hossagamy* estates, or lands newly brought under cultivation.

XI. No. 18 I. is a Statement shewing the cultivation and settlement of Land Revenue *beriz* applicable exclusively to the District of Tinnevelly. A detailed Statement in the same form should be kept in each Talook of the District for posting the transactions of the Villages under each description of items as shewn in the form, so that the Return to be submitted to the Huzur may be easily prepared from that Statement.

XII. No. 19 is a comparative abstract Statement of remissions and sundry items. In this Statement the items for the current year shall be posted from the detailed Statement No. 4 in Appendix B., while those for the past Fusli shall be taken from the corresponding comparative Statement of that year. The variations in the several items shall be shown.

XIII. Enclosure A. in No. 19 will exhibit the particulars of *shavy* remission, with reference to the detailed Statement No. 5 in Appendix B.

XIV. No. 20 is a Statement which is intended to shew the average assessment per acre in the Ryotwar portion of the Talook with reference to the cultivated extent in the Fusli. Columns 1 to 3 of this document should be filled up from Statement No. 18 in Appendix D. Should any permanent remissions and *Tarum Gummee*, etc. be allowed, the same should be shewn in column 4, from Statements No. 19 etc. in Appendix D. The net *beriz* and average assessment per acre should be calculated and entered respectively in columns. 5 and 6.

XV. No. 21 is an abstract Statement of progressive *cowle*, prepared from Statement No. 7 in Appendix B. If there should be any fixed or other *cowle* in the Talook, the necessary information regarding it shall be furnished in the form of an Enclosure to this Statement.

XVI. No. 22 is an abstract Statement shewing the cultivation of sugarcane, cotton, and indigo. The cultivation of these products in dry, wet and garden lands, shall be particularized first in Government land, and then in *Inam*, and lastly in permanently settled estates, the entries shall be taken from Statement No. 8 in Appendix B.

XVII. No. 23 is a comparative abstract Statement of *Moturpha*. This shall be drawn up in part from the corresponding comparative abstract Statement of the preceding Fusli, and in part from Statement No. 9 of the current year in Appendix B. In doing this, the vari-

ations in the several items between the past and present Fuslies, should be calculated and entered in appropriate columns.

XVIII. No. 24 is a comparative abstract Statement of extra revenue and interests account, drawn up in part from the corresponding Statement of the previous year, and in part from Statement No. 10 and 11 in Appendix B. The extra revenue shall be shewn first and the interest account afterwards; and under each of these heads, the items shall be classed distinctly under Land and Sundry Sources.

XIX. No. 25 is an abstract Statement of the whole revenue of the Talook. This shall be prepared partly from the previous year's abstract, and partly from detailed Statements kept in the Talook and from the abstract Statements in Appendix D. The variations and totals shall be calculated and exhibited.

XX. No. 26 is an abstract Statement shewing the extent of coercive process employed in the realization of the Revenue. This shall be prepared from a Memorandum Book to be kept, in which the issue of such process is to be entered from time to time as they occur with the particulars of each case.

XXI. No. 27 is a detailed Fusliwar Statement of demand, collection and balance of *Moottahs*, *Polliputs*, *Inam*, *Shrotriem* and rented Villages. It will be drawn up from the detailed Statements of those items kept in the Talook. The demand, collection and balance of the Ryotwar portion of the Talook being given in the aggregate in the monthly Statement of demand, collection and balance, no separate Statement need be sent of the particulars of each Village.

XXII. No. 28 is a Statement of old arrears outstanding against each Village in the Talook. In this the arrears of Land Revenue shall be entered first; and then those of other items. This Statement shall be prepared after the settlement from the detailed Statement No. 7 in Appendix C. Brief explanation shall be furnished in the remark column respecting the doubtful balance in column 6 and the balance irrecoverable from other causes than those of death, desertion or poverty, exhibited from columns 7 to 10.

XXIII. No. 29 is the annual "April *Moyenzabitah*," or List of Government Servants in the Talook required to be submitted for each official year. For all servants above the grade of Peons particulars shall be entered in this Statement distinctly for each individual; but for peons and inferior servants the names of individuals need not be inserted; only their salary shall be entered in the gross, arranged however,

according to the different rates of pay. In a foot-note shall be specified the particulars of service of the Tahsildar, viz. the length of service in the several appointments held by him.

Quinquennial.

I. Nos. 30 to 34 which are Statements to be furnished to the Huzur every fifth year shall be compiled from Statements 12 to 16 in Appendix B. No. 30 shewing the number of Ryots, *Puttahs*, Ploughs and Cattle shall be compiled from Statement 12 in Appendix B. No. 31 showing houses and population shall be drawn up from Statement 13. No. 32 Statement of the sources of irrigation, from No. 14. No. 33 the Rent Roll from No. 15 and No. 34 furnishing information on *Circar* and *Inam Ayacut* and cultivation from No. 16. At the foot of No. 31 the entire population of the Talook shall be distinguished into cultivating and non-cultivating classes in a note; in abstract Statement No. 33 the assessment shall be entered in round numbers, fractions being compounded.

Rules regarding Correspondence and the Returns to be sent to the Collector's Office.

I. *Urzees* from Tahsildars addressed to the Collector shall be written on French or Goa paper of good description and of foolscap size. Short *Urzees* shall be written on quarter sheets; and long *Urzees* on half or whole sheets according to their length. The present practice obtaining in some Districts of writing them on long and narrow slips of paper shall be discontinued.

II. There shall be a margin of one-fourth the width of the paper on the inner side of all *Urzees* and other papers so as to admit of their being pasted into volumes without injury to the writing.

III. The heading of the *Urzee* shall be as simple and concise as is consistent with the purpose, in terms of respect suited to the superior authority addressed, but without those superfluous and extravagant compliments and professions now in use according to old custom in certain Districts.

IV. At the top of the *Urzee* or immediately above the address shall be given a brief abstract of its contents.

V. Two Registers shall be kept for the correspondence to and from the Huzur, that is one for the *Urzees* despatched, and another for the *Takeeds* received, vide form No. 1 in Appendix E. The dates of replies shall be invariably recorded in the column of remarks for easy reference.

VI. The *Urzees* despatched to the Huzur shall be neatly copied into a Book consecutively according to their numbers. The original drafts shall be pasted into a volume. The *Takeeds* received from the Huzur shall in like manner be pasted into a volume in the order of their numbers, after they have been replied to or otherwise disposed of.

VII. Care shall be taken to note down the dates of replies both on the *Takeeds* and *Urzees* so that all the papers connected with a subject may be easily traced out when necessary.

VIII. Every Tahsildar shall forward to the Collector on the 3rd of every month two lists of arrears of correspondence one shewing the *Takeeds* received but not replied to, and another shewing the *Urzees* addressed to the Collector on which orders were required but have not yet been received, vide Form No. 2 in Appendix E. As the object of these Returns is to ascertain the *Urzees* and *Takeeds* long unanswered, those issuing in the month to which the Returns refer shall not be included. Thus the list of *Takeeds* for October which should be despatched on the 3rd November should include orders received up to 30th September and remaining undisposed of at the end of October, but not those received during October, and in like manner the list of *Urzees* for October shall include those sent up to the end of September and on which no reply was received up to the end of October, but it shall not include those sent in October.

IX. Every Tahsildar will forward on the 3rd of every month a Register (in Form No. 3) of Petitions presented to the Collector and referred to the Talook for disposal. In the first part of the Register shall be entered the petitions which remained undisposed of at the beginning of the month, and then will follow the petitions received during the month. The remark column will shew the date of the *Urzee* in which the disposal of the Petition has been reported. At the foot of the Register a short abstract shall be entered showing the number of petitions remaining undisposed of in the beginning of the month, that of those received and disposed of during the month, and the number remaining undisposed of at its close.

X. A Return (in Form No. 4) shall also be submitted to the Collector on the 3rd of every month of the petitions presented in the Talook. In the first part of the Return shall be entered the petitions remaining undisposed of at the beginning of the month, and then those presented during the month, the particulars of disposal being shown

in the last column. At the foot of the Return shall be inserted an abstract similar to that prescribed in the preceding rule.

XI. Periodical Statements and Returns of every description, Pay Abstracts and applications for disbursements shall be transmitted to the Collector's Cutcherry simply under a cover addressed to the Collector and need not be accompanied by an *Urzee*.

XII. Due care shall be taken to arrange and keep the Talook records in proper order, a list of them being kept. On the completion of every year the records of that year shall be added to the list. All the correspondence shall be closed to the calender year ending 31st December, and all periodical Returns to the Fusli year ending 30th June. Once every two years a brief Report shall be submitted to the Collector on the state of the records, forwarding for his orders at the same time a list of such papers as may be proper to be destroyed as useless.

*Rules for the preparation of Stamp Accounts.**

I. No. 1 is the form of the Indent to be sent to the Stamp Darogah at the Collector's Huzur Cutcherry before the 5th of every month for Stamps required for sale in each Talook during that month. If the balance on hand at the commencement of any month is deemed sufficient for the demands of that month, information shall be given to the Darogah that no new supply will be required. The Darogah will transmit the supply required or any portion of it as may be found convenient, enter the particulars thereof in columns 7, 8 and 9 of the Indent and return it with a note on the back specifying that the supply has been forwarded on such a date. On the receipt of the supply the vendor shall compare it with columns 7, 8 and 9 of the Indent and re-transmit the latter to the Darogah with his acknowledgment of the supply duly entered on the back and counter-signed by the Tahsildar or other superior Officer. Before re-transmitting the Indent, the vendor will carefully enter columns 7, 8 and 9 in the Office copy of the Indent. These office copies should be entered in a book consecutively.

II. No. 2 is the *Chittah* of the daily sales. The vendor shall sell the papers consecutively according to the numbers given them by the Darogah and under no circumstances deviate from this rule. At the time of sale the vendor shall endorse on each sheet with his signature, the date of sale, the name of the purchaser, and the purpose to which the paper is to be applied. These particulars shall also be copied in

*See Vol. I. Page 482 to 497.

the *Chittah*. The additional fee that may be collected for Europe deed paper shall be exhibited separately in column 9 below the value of the Stamp itself. After the close of the month and not later than the 5th of the following month, the *Chittah* shall be forwarded to the Huzur to be referred to in refunding Stamp duty to the parties under Act XVII. of 1848.

III. No. 3 is a daily abstract of the *Chittah* to facilitate the preparation of the monthly account. The sales of each day shall be posted in one line in the appropriate columns of this Register and a total formed at the end of the month unless it requires to be closed at any time before the end of the month for the purpose of examination.

IV. No. 4 is the monthly account shewing the transactions in the Stamp Department during each month together with the aggregate of the sales up to the previous month and the balance on the last day of the month. No annual account whatever is necessary as the Return for the last month of the year will serve the purpose of a yearly account. The form of the monthly account is simple. It has only to be filled up from the similar account for the previous month, from the Indent and from Abstract No. 3; no delay in the transmission of this account to the Huzur beyond the second of the month following that for which the Return is due will be allowed. Before despatching this account, column 15 shall be compared with the actual stock in hand in the presence of the Tahsildar or other superior Officers.

V. No. 5 is a Register of Stamp rolls received and sold during each year. The object of this Register is to strike the balance on hand on any particular day which cannot be done in any of the other accounts without much trouble. The Register shall be opened by entering in one line the balance at the commencement of the year. The supply that may be subsequently received from the Huzur shall be added to it and from the total or from the balance itself where no further supply has been received, the aggregate sales for any period as per Abstract No. 3 shall be deducted and the remainder will be the balance on the given day. The balance shall have to be so struck chiefly when the Tahsildar or other Officers vested with the power of examining the Stamps shall desire to do so at any time before the expiration of the month. Whether examinations are held or not this Register shall be closed at the close of every month to answer as a check on column 15 of the monthly account.

Note. The Lists and Appendices referred to in the Rules are omitted here.

SECTION 4.

HUZUR ACCOUNTS.

1. The following are the Accounts to be submitted by the Collectors to the Board of Revenue and to the Accountant General Madras:

TO THE BOARD OF REVENUE.

Monthly.

1. Plus and Minus Memorandum. 5th of every month.
2. Contingent Bill. do. do.
3. Trade Returns. do. do.
4. Progress Statement of Collections and Charges compared with Budget Estimates with a detailed Statement of Expenditure under Petty Construction and Repairs. 8th of every month.
5. D. C. and B. Statement with Price List, Cultivation, Rain-fall and Season Report. 10th of every month.
6. Statement of Bullion and Specie. 11th of every month.
7. Salt Account Current. do. do.
8. Statements of Receipts and Charges of Local Funds. 11th of every month.
9. Statement of persons charged under Regulation IX. of 1822. 12th of every month.
10. Statement of persons confined under Regulation IX. of 1822. 12th of every month.
11. Register of petitions referred by the Board. 13th do.
12. D. C. and B. Statement of Income Tax. do. do.
13. Returns of Births and Deaths. 15th do.
14. Statement of Lands sold for Arrears of Revenue under Act II. of 1864. 19th of every month.
15. Statement of Lapsed *Inams* and *Yeomiahs*. do. do.
16. Statement of Lands taken up for Railway purposes. 20th do.
17. Statement of Village Officers suspended or dismissed under Regulation VI. of 1831. do. do.
18. Statement of Rewards to informers of smuggled goods. 22nd of every month.

Quarterly.

1. List of Letters received from the Board remaining unanswered. 6th of the month succeeding the quarter.

2. List of Letters sent to the Board remaining unanswered. 6th of the month succeeding the quarter.
3. Return of Revenue Defaulters. 9th of do. do.
4. Return showing the period of absence of the Collector and his Subordinates from the Head-Quarters. 11th of do. do.
5. Return of Lisense Tax. do. do. do.
6. Returns of Income Tax. 15th of do. do.
7. Statement of Advances recoverable and Statement of Deposits. 18th of do. do.
8. Statement showing the despatch of business. do. do.
9. Return of Fines imposed and Stoppages made from the pay of Public Servants, and Return of Public Servants suspended or dismissed. 20th of do. do.
10. Statement of Refunds sanctioned by the Collector. 23rd of do. do.

Half yearly.

1. Report on the Examination of Talook Treasuries. 2nd of the month succeeding the half year.
2. Report upon the Progress of the unpassed Assistants. 23rd of do. do.
3. List of Talook Treasuries examined by Collectors and their Subordinates. 2nd of do. do.

Yearly.

1. Comparative Statements of Salt Sales. 23rd April of every year.
2. Statements of Receipts and Charges for stamping Weights and Measures. 27th April of do.
3. Return of Income Tax operations. 4th May of do. do.
4. Receipts and expenditure of Stationery Articles. 14th May of do.
5. List of Yeomiah Allowances. 25th May of do.
6. Estimate of Extra Charges. 27th May of do.
7. Indent for Press materials do. do.
8. Material Alterations in the Revenue Estimates of Receipts and Charges. 9th July of do.
9. Revenue Budget of Receipts and Charges. 14th August of do.
10. Statement showing Area, Cultivation and Population. 17th August of do.
11. Supplemental Indent of Stationery. 14th Sept. of do.

12. Regular Estimate for Revenue Receipts and Charges. 27th September of every year.
13. Estimate of probable Receipts on account of Public Works Department by Civil Department. 9th October of do.
14. Statement of Irrigation Works requiring repair for the ensuing year. 15th October of do.
15. General Indent of Stationery. 6th December of do.
16. List of Fairs and Festivals. 21st February of do.

TO THE ACCOUNTANT GENERAL.

Monthly.

1. Huzur Cash Balance Reports. 1st of every month.
2. Plus and Minus Memorandum. 5th do.
3. Cash Account. do. do.
4. Civil Fund Statement. do. do.
5. Medical Fund do. do. do.
6. Military Fund do. do. do.
7. Apothecary's Fund do. do. do.
8. Account of Collection of Courts under Law and Justice. 5th of every month.
9. Account of Jail Receipts. 5th of every month.
10. „ „ Suspense Account. do. do.
11. „ „ Cash Recoveries. do. do.
12. List of Remittance Transfer Receipts drawn on Local Treasury. 5th of every month.
13. List of Supply Bills issued by Local Treasury. 5th of every month.
14. List of Remission paid to Ceylon and Kandian Pensioners. 5th of every month.
15. List of Transfer Receipts drawn on other Treasuries. 5th of every month.
16. List of Payments of Remittance Transfer Receipts and Supply Bills issued by Local Treasuries. 5th of every month.
17. List of Payments issued by Treasuries of other Governments. 5th of every month.
18. List of Military Receipts and Payments. 5th of every month.
19. Account Particular of P. W. Receipts. do. do.
20. List for Cash received and remitted. do. do.

21. List of Subscriptions realized on account of other Governments. 5th of every month.
22. Account Current of Postal and Telegraph Receipts and Payments. 5th of every month.
23. Account Particular of Stamp Paper sold and commission allowed. 5th of every month.
24. Account Particular of uncurrent coins defaced and sold. 5th of every month.
25. Account Particular of Registration Fees realized and commission paid. 5th of every month.
26. Statement of Provincial Totals of Specie Remittance from and made to Treasuries of other Governments. 5th of every month.
27. Statement of Provincial Totals of do. do. received from and made within the Local jurisdiction of the Government of Madras. 5th of every month.
28. Talook Cash Balance Reports. do. do.
29. Accounts Particular of Revenue, Judicial and General Deposits received and paid. 5th of every month.
30. Register of Advances recoverable. do. do.
31. Estimate of Receipts and Charges for the current and ensuing two months. 6th of every month.
32. Statement of Receipts and Issues of Sovereigns for the first half of the month. 15th of do. do.

Quarterly.

1. Statement of Assets and Liabilities. 6th of the month succeeding the quarter.
2. Indent for Currency Notes. 18th of do. do. do.

Yearly.

1. List of Permanent Advance Fund as it stood on the 1st April. 8th April of every year.
2. Statement of Dues collected on account of Straits Lights. 9th April of do.
3. Statement of Receipts on account of *Nuzzer* on succession to Native State. 10th April of do.
4. Detailed Statement of Establishments as they stood on 1st April. 17th April of do.

5. Detailed Statement of Temporary Establishment do. do. 17th April of every year.
6. Detailed Register of do. do. do.
7. Do. of Uncovenanted Civil Servants, Europeans and East Indians. 17th April of do.
8. List of Peons. do. do.
9. Statement of Sale Proceeds of Waste Lands, etc. 24th April of do.
10. Annual Account of Actual Receipts and Charges of Local Funds. 8th June of do.
11. Check Registers of Revenue Judicial and Miscellaneous Deposits. 25th June of do.
12. Regular Estimate for Revenue Receipts and Charges. 27th September of do.
13. Budget Estimates of Receipts and Charges. 27th September of do.
14. Estimate of Superannuation Pensions. 27th September of do.
15. Estimate of Pensions payable on account of allowances and assignments under Treaties and Engagements. 27th of do.
16. Abstract of Pensions on account of resumed lands, offices, etc. 27th September of do.
17. Abstract of Pensions on account of Pagoda and Mosque allowances. 27th September of do.
18. Annual Estimate of Small Silver and Copper Coins required for the ensuing year. 2nd December of do.
19. Return of Foreign Pensioners. 25th January of do.
20. List of Supply Bills and Remittance Transfer Receipts issued by the Local Treasury Officers outstanding for more than three years. 4th April of do.
21. List of do. do. by other Governments outstanding for more than three years. 4th April of do.

PETTY CHARGES.

B. S. O. No. 352.

1. Petty charges of a temporary character not exceeding in amount Rupees 100, and the purchase of new articles, the cost of which is not in excess of that amount may be sanctioned by the Board of Revenue in the Revenue* and Magisterial Departments. These charges, however, will only be passed on estimates which

*E. M. C. 26th Jany. 1858 F. D. No. 46 and G. O. 9th Dec. 1861, R. D. No. 3,509.

have received the Board's previous sanction, and this will only be accorded when the charge is shown to be indispensable for the prosecution of public business. In submitting estimates for office furniture, etc., Collectors should be careful that the countersignature of Department of Public Works is invariably obtained to the rates charged.

B. S. O. No. $\frac{352}{1}$.

2. Collectors are responsible for all Contingent charges of their Districts, the Subordinate Officers actually incurring the charge being responsible to them. The Collectors are bound to object to and to strike out any excessive or questionable charge, and it should be their endeavour to regulate these charges and bring them within narrow limits. A few hours' attention on their part once a month will secure this important end.

3. Officers moving in their Districts should take with them only such records as are absolutely necessary. When a march is completed, or at convenient intervals not exceeding a month during prolonged tours, a bill should be made out for the charge in the prescribed form, and the amount drawn from the Treasury of the Talook in which the halt may be made. These bills, if paid in the Talooks, should accompany the Monthly Accounts to the Huzur, and they should be forwarded to the Board with the Monthly Contingent Bill.

4. The same course as prescribed above should be followed in the case of the other items of charge entered in the Contingent Bill. For items for which no separate vouchers are intended, such as ground and office-rent, petty repairs of offices and pandals, details should be entered below these heads in the Bill. Office-rent is paid under specific sanction. Charges for binding books should in future be incurred on an estimate previously sanctioned, and should be included in the annual estimate of extra charges. Petty repairs of offices and pandals may occasionally be necessary, but the cost of each of these items for each office must not exceed 10 Rupees without previous sanction. Collectors and other Officers may incur petty charges for repairs of office furniture and for the purchase of petty articles, such as padlocks, keys, etc., to replace those lost, and such expenditure should be included under the head of "Repairs of Office furniture." The maximum limit for this expenditure, that is for the whole charge in a District under this head in any one month, will be 10 Rupees in the aggregate for the Collector, Sub-Collector, Head Assistant, and General Deputy Collector, 5 Rupees for all the Tahsildars, and 3 Rupees for all the Sub-Magistrates. Charges for remitting treasure within the District may

be paid by Tahsildars from the Treasury, the same being included in a miscellaneous voucher, which should be prepared by the Tahsildars and other Officers to exhibit all petty charges of the kind for which no separate vouchers are provided. The vouchers for the Board should be prepared in the Huzur Cutcherry from the particulars obtained from the miscellaneous voucher. As regards charges for service telegrams, the receipts which accompany the Contingent Bills should each be endorsed with a copy of the message sent. In respect to special messenger's hire and railway fares, it may be observed that such charges are very rare, but whenever such charges are incurred in any District, the necessity for employing the messenger must be explained in the voucher in the prescribed form with a copy of the message itself. If any charges are incurred on account of postage, the covers when possible, or the receipts, should be forwarded in support of the charges, to show in the former case that the charge is in accordance with the Order of Government, dated 27th July 1859, No. 1,009.

5. The two heads "Customs" and "Salt" are applicable only to Coast Districts, and the Contingent Bill-forms for them will be supplied only to the Collectors of those Districts. The Superintendents of Sea Customs should be furnished by Collectors with blank-printed vouchers for *Saderwared,* and a miscellaneous voucher should be submitted by the Superintendents, at the close of each month, showing the particulars of all other charges incurred by them in the course of the month. The Sea Custom Contingent Bill should be prepared from these vouchers, and submitted to the Board with the necessary vouchers, as in the case of Land Revenue charges. Wherever Land Custom *Chokies* exist, the particulars of charges incurred there should be entered separately in the same bill.

6. The Salt Superintendents of the several Divisions are authorized like Tahsildars to close their Contingent transactions one or two days before the close of their Cash Account, and to make payments on account of *Saderwared* and other charges from the collections in the Division Treasuries. Should the funds in the Division Treasury be insufficient to meet the whole demand, the money required can be drawn from the nearest Talook Treasury within the end of the month, on a receipt signed by the Salt Deputy Collector, and in his absence by the Division Superintendent. For the *Saderwared* of the Head Quarter's Office, the voucher of the Salt Deputy Collector should accompany the Contingent Bill, and for that of the Divisions the vouchers

of the several Superintendents. For the three items noted at foot* three separate Miscellaneous vouchers, containing full particulars of the charges should be obtained by the Salt Deputy Collector from the several Division Superintendents, and be forwarded with the Contingent Bill in support of the charges entered in it. The charges for Temporary Establishment, Travelling Allowances, and Establishment Batta should be paid from the Division Treasury or Talook Treasury, after the close of the month for which they are due, on bills submitted by the Salt Deputy Collector, and passed by the Collector or his Treasury Deputy. The charges for other items should be paid from the Treasury in the course of the month as they are incurred, on vouchers signed by the Division Superintendent. The vouchers must be forwarded by the Division Superintendent to the Salt Deputy Collector, who, after examination, must attest and forward them to the Treasury Deputy Collector. This Officer should, after entering the details in the Registers kept for that purpose, obtain the countersignature of the Collector, and forward the vouchers to the Board of Revenue. In the absence of the Collector from the Huzur, the Treasury Deputy Collector may countersign the bill.

7. The bill for Stamp charges should be prepared in the Collector's Office from the Miscellaneous vouchers obtained from the Tahsildars and other Officers, and the necessary vouchers must accompany the bill to the Board.

8. The charges on account of Stationery and Printing should be paid by the Huzur Cashkeeper, as in the case of Land Revenue charges, and be brought to account within the end of the month, on orders signed by the Treasury Deputy Collector. The cost of printing materials should be paid at once from the Treasury on the receipt of a bill from the Superintendent of the Government Printing Establishment, and on its being passed by the Treasury Deputy Collector.

9. Miscellaneous Contingent charges also should be brought to account within the month in which they are incurred, on vouchers passed by the Officer in charge of the Talook, which must accompany the Miscellaneous vouchers to be forwarded by the Tahsildar to the Treasury Deputy Collector. For charges for remittance of treasure beyond the District, and for fixed *Saderwared,* printed-vouchers have been provided. For other items, the necessary details must be entered below each of them as shown in the bill, and if too numerous, they

*Charges for provision of Salt. Contingencies of Salt. Protection charges.

may be shown on the back of the bill itself, reference being made to the entry.

10. The Government have, in their order, dated 26th April 1866, Financial Department, decided that bills for Magisterial Contingent charges should be admitted without countersignature. These bills must therefore be sent, in future, direct to the Accountant General. The several charges as in the case of Land Revenue charges must be brought to account within the month in which they are incurred. As regards batta to prisoners and witnesses, each Sub-Magistrate should be furnished with printed blank-vouchers in the prescribed form which, after receipt and examination in the Magistrate's Department, must accompany the Contingent Bill to the Deputy Accountant General. Whenever a Vakeel or other subordinate is appointed to attend the Session Court to prosecute any case, the Magistrate should address an order to him in the form prescribed by the High Court. After the conclusion of each case, this order should be presented, to the District Magistrate, who should enter on the back thereof the amount of fee to be paid. The prosecutor will then draw the amount, and the order duly receipted by him will form the voucher with the Contingent Bill.* For other items of charges in the bill, details must be given in a separate Miscellaneous voucher.

11. No abstracts of Contingent charges or other receipts need in future be sent to the Accountant General with the Monthly Treasury Account, (as directed in paragraph 28 of his Circular, No. 1, dated 15th June 1865) for such items are entered in the several Contingent Bills submitted to the Board for their audits, and these Bills will be audited and sent to the Accountant General within the 20th or 25th of the following month. The several items of charge in the Treasury Account which require the audit of the Board, should be marked B., to show that they are included in the Bill submitted to the Board.

12. Refunds of every kind under Land Revenue, etc., being made under the specific sanction of the Board or Government, should not in future be included in any of the Contingent Bills, but should be charged at once in the accounts with the dates of sanctions, and the receipts of the parties should accompany the monthly account to the Accountant General. Only in the case of Sea Customs drawback, which is paid according to general rules, the usual Register should be submitted to the Board for their audit with the necessary vouchers.

*See G. O., 19th December 1866, No. 1,986.

13. All Officers in charge of Treasuries having thus been authorized to debit their accounts at once with the several Contingent charges within the month in which they are incurred on vouchers prepared by themselves or others, it will not in future be necessary to entrust them with a large amount of Permanent Advance Fund as heretofore. A small sum will be sufficient for the purchase of petty articles of *Saderwared*, etc., and payments on account of batta to prisoners, rewards for killing dogs, snakes etc.; and if in the course of a month any large payments become necessary on account of any of these items, the money can be drawn from the Treasury by charging it in the accounts, so as to avoid raising the Permanent Advance Fund merely to meet occasional demands. The Board consider that the sums noted at foot will be sufficient under the arrangements now made for payment. These amounts must be considered as the *maximums* and only such sums as are absolutely necessary should be disbursed as Advance Funds.

14. The Treasury Deputy Collectors should be desired to pay particular attention to the several instructions given above, and to see that all the Contingent Bills are punctually despatched before the 7th of each month, with all the vouchers complete. The several Officers should always be furnished with the necessary number of blank forms of vouchers from the Collector's Press. The charges entered in the Accounts Current of the several Officers should be supported by vouchers in the prescribed form, and if any voucher is not received either at the end of each month, or with the Account Current, the amount of such charge should be peremptorily withheld and recovered from the Officer neglecting to submit the voucher. Under the present system, the account will exhibit actual expenditure only, and there can be no justification for its non-preparation with vouchers complete on the last day of the month. Even in regard to temporary Establishments, extra tentage, and batta to Establishments, bills should be presented for audit and payment immediately after the close of each month by the Officers who are entitled to draw the amount. Any bills or vouchers outstanding through a second month without sufficient cause, should be rejected altogether. This is a point on which the Board lay much stress. The delay is indefensible, and the risk of double payment considerable.

Collector's Office Rs. 30. Sub-Collector Rs. 10. Head Assistant Rs. 10 General Deputy Collector Rs. 10. Talooks Rs. 15. Sub-Magistrate Rs. 10. Salt Deputy Collector Rs. 10. Salt Divisions Rs. 15. Sea Customs Superintendent Rs. 10. Land Customs Amin. Rs. 5.

15. To avoid unnecessary retrenchments in the Board's Office, Collectors will be careful that in case of charges of an unusual kind, regarding which doubts may be entertained, previous sanction of the Board is obtained.

16. The Contingent Bills should always be despatched within the 7th of the month following that to which the charge relate, and should be accompanied by the vouchers obtained from the several Officers incurring the Contingent charges.

Proceedings of the Board of Revenue, dated 6th June 1867, *No.* 3,468.

B. S. O. No. 3 2/2.

1. As under the present mode of preparing and submitting the Annual Estimate of Extra Charges, much confusion is found to prevail, the Board resolve to issue the following instructions to Collectors:—

2. The Board observe, from the Returns rendered to their Office for 1866-67, that Collectors in framing their estimates attach little or no importance to the available funds in the Budget. This want of advertence to a standard made by themselves is altogether improper. In cases where unusual expenditure on any item is anticipated, provision should be made for it in the Budget. When the Budget is once framed, it should be adhered to implicitly, except in extraordinary cases, when the necessity for the fresh expenditure should be reported in detail.

3. The present practice of submitting estimates of extra charges for each item separately, during the course of the year, is highly inconvenient. At the commencement of each official year, the wants of the District should be carefully ascertained and embodied in the estimate in one view, under the several heads in each Department. It should be for the official year, and not for the Fusli year, and be submitted between the 15th April and the 31st May. Estimates submitted after that date in any year will be simply returned.

4. The items which should appear in the estimate are generally those noted at foot.* The estimate should contain the following particulars accompanied by separate lists:—

1. Number.
2. Items.
3. Actual charges of the past year.

*1. Purchase of Office Furniture. 2. Charges for Binding Books. 3. Peons' Belts and Badges and Table Cloths.

4. Amount provided in the Budget of the current official year.
5. Amount estimated for the current official year.
6. Remarks.

5. The first item of Office Furniture comprehends almirahs, chairs, tables, desks, wooden stands, horses, benches, wooden and bamboo boxes, table shades, pedestals, lamps (brass), etc. With regard to the wooden furniture, the estimate should be first submitted for the scrutiny of the District Engineer, as no estimate will be admitted which has not been countersigned in the manner directed in the Board's Standing Order, No. 352. The item should be entered in a separate list, and the dimensions, the estimated cost, and the object for which each is intended, be shown. The date of last supply should also be invariably quoted for each article. With regard to lamps, table shades, etc., the cost of which cannot be estimated by the District Engineer, the market price should be ascertained and entered. Table shades will be allowed only to the Collector, the Sub-Collector, Covenanted Assistants, and Deputy Collectors. Several Collectors have entered carpets in their estimates for the last year under "Office Furniture." This item will not be passed in future. Tahsildars and Sheristadars are now supplied with chairs and desks, and the Ministerial Officers can use mats which are to be charged to "*Saderwared.*"

6. The second item "Charges for binding Books" must be taken to include the skeleton books that may be required. A list of all the skeleton books and the books to be made up should be submitted, showing the nature and description of each item together with an explanation of its necessity. The Collectors should, however, exclude from the list routine correspondence and papers, such as the *District Gazettes,* the Treasury Accounts, Talook Accounts, which not being of an important nature, are not referred to after the lapse of the period to which they relate. Such documents do not require binding, and can be kept in sufficient order for reference, by being merely stitched together in convenient volumes. This work should be done by the Office *Moochies.*

7. The next item is "Peons' Belts and Badges and Table Cloths." The Board observe that with respect to the former item, there is no uniformity of practice in the Districts. In some instances Peons are supplied with broad cloth of different descriptions and values, while in others they are allowed leather only. The instructions contain in the Standing Order, No. 351, should, in future, be strictly followed in

all Districts. With regard to Table Cloths, this item as well as cloth for Peons' Belts should be purchased in the local markets, as cloth is no longer supplied by the Army Clothing Department. When Collectors require either table cloths or cloth belts they will, before purchasing the material for them, submit a list showing the quantity and quality it is in contemplation to buy with its cost for the Board's sanction. No cloth whatever is to be bought without the Board's permission previously obtained. The Indents will state the purpose for which the cloth is needed, and the date of last supply. In the case of cloth for belts it will also show whether the belts are for fixed or temporary establishments.

8. The estimate for the purchase of printing materials should be submitted as usual separately by the 31st May of each year. Any estimates sent after that date will be returned without notice.

PURCHASE OF BOOKS.

B. S. O. No. $\frac{312}{1}$. The Government having directed in paragraph 8 of their order, dated 20th April 1866, No. 149 (Financial Department,) that books and other periodicals required for the use of the several offices shall be purchased and supplied by Heads of Departments, Collectors are requested not to make these purchases hereafter, but to apply to the Board for whatever may be necessary.* Collectors will observe that the Government have in the same order directed that official seals be always made of brass.

TEMPORARY ESTABLISHMENTS.

B. S. O. No. $\frac{350}{1}$. These Establishments cannot, under any circumstances, be entertained without the previous sanction of Government. The Officer under whom such an Establishment is employed should prepare an Account Particulars in the prescribed form after the close of each month, or on the last day of the month, and send it to the Treasury Deputy Collector, who after passing it for payment at a Treasury named, will return it to the Officer from whom it was received. The Officer receiving it will draw the money from the Treasury on which the abstract may be passed and disburse it to the proper parties. In the remark column of this voucher, the work turned out during the month by the temporary hands should be briefly stated. The vouchers received after payment from the several Treasuries should

*Law Books, such as Norton's Law of Evidence and Stokes' High Court Reports, do not come under this rule. (Board's Miscellaneous C. O., *Original Series*, 11th March 1864.)

accompany the District Contingent Bill for the month in which the charge was incurred.

PEONS' BELTS.

B. S. O. No. 351. Attention should be paid to the annexed rules regarding the supply of Peons' Belts. The badges should be made of brass of the patterns circulated by the Board in 1859. They may be obtained from the Mint through the Board if necessary. Estimates for the necessary cloth should be submitted for the Board's sanction whenever it is required.

Rule 1. Cloth belts shall be supplied only to Peons of the superior classes such as Jamadars, Daffadars, and Deloyets, upon the establishments of Collectors and their Assistants, Superintending, Executive, and Assistant Engineers; Civil and Session and Small Cause Court Judges; Principal Sudr Ameens; and for those attached to the several Civil Officers at the Presidency.

Rule 2. The belt of the Deloyets of the Revenue Department shall be made of ordinary dark blue cloth with red edging, those of the Judicial Department of buff cloth with red edging, and those of the Public Works Departments of green cloth with red edging.

Rule 3. The belts of Jamadars and Duffadars shall be made of superfine scarlet with gold lace edging, those of the Jamadars having two stripes and those of the Daffadars one, as a distinction.*

Rule 4. The length of each belt shall be 6¾ feet and the breadth 4 inches, the edging of the Deloyets' belts being ¾ of an inch broad.

Rule 5. Cloth belts shall not be renewed oftener than once in two years, and then only when renewal may be necessary.

Rule 6. Talook peons shall be supplied with leather or cheetah skin belts.

Rule 7. All Peons' badges shall be numbered.

Rule 8. Peons of the lower class on the Western Coast shall be supplied with belts of broad cotton web.

Rule 9. Application for belts shall be submitted in the prescribed form and a return will be furnished biennially by Heads of Offices showing the number of belts issued during the preceding two years.

Stationery.

B. S. O. No. 366. 1. The annual Indents for Stationery articles should be carefully submitted in the prescribed form and within the prescribed date, and the supply, when received by

*Chevron.

the Collectors, should be carefully stored and duly entered in the Stock Book.

2. The bulk of the Stationery should remain in the custody of the Cash-keeper, who should keep a General Store Account in the proper form. In this account such articles of Stationery as have to be issued frequently to the different Departments should be written under regular columns, the rest being entered in some other portion of the same book, half a page being allotted for each article, as shown in the form.

3. In the Store Account the balance of the Stationery articles remaining at the beginning of the official year should first be brought forward; then the quantities received from the Superintendent of Stationery should be entered, and the issues to the several Departments on Indents passed by the Deputy Collector being deducted, a balance should be struck at the close of each month. Below the balance of each month a small space should be left for the entry of any articles, which may be received from the Superintendent of Stationery in the course of the month, and all the issues should be written consecutively.

4. As soon as convenient after the receipt of the Stationery from Madras, the supply which is due to the Sub-Collector, Head Assistant, General Deputy and Salt Deputy Collectors for one year, should be despatched by the Cash-keeper upon Indents received from the Officers concerned. These should be carefully examined by the Treasury Deputy Collector, and passed by him. Should any Officer insist on an unreasonable supply of any article being made, the Treasury Deputy Collector should bring it to the notice of the Collector and obtain his orders.

5. In like manner the supply which is due to Talooks, Sub-Magistrates' Stations, Salt Divisions, and Sea Custom Offices, should be made once a year either in the month of May or June, except as regards papers which may be supplied twice or thrice a year. The Printing paper required for Village Accounts should be despatched to the Talooks before the middle of June, and the Tahsildars should be desired to supply the Curnum by the end of the same month with all the books required to be used by them in the ensuing Fusli according to the forms prescribed by the Village Manual. The Treasury Deputy Collector should obtain a report from the Talooks that this has been done. As the Talook Tappal Goomastah is generally attached to a Talook or Sub-Magistrate's Station, it is unnecessary to make any separate supply of paper to him. He should be furnished with the necessary articles from the supply received for the Talook or Sub-Magistrate's Station.

6. The Collector's Office consists of two principal Divisions, viz., the English Correspondence and Account Department under the supervision of the Treasury Deputy Collector, and the Vernacular Correspondence Department under the supervision of the Sheristadar; and to these Departments as well as to the Treasury Department, which is distinct, Stationery should be supplied once a month from the General Store on Indents passed by the Treasury Deputy Collector. The Cash-keeper should make no issues whatever without passed Indent or Memorandum from the Deputy Collector, and when the supply is made, the Cash-keeper must obtain on the Indent the signature of the person receiving the articles, and keep the receipted Indent with him in support of the entry of issue in his Store Book.

7. The several Officers who are thus supplied with Stationery, whether monthly or once or twice a year, should entrust it to a Clerk or Goomastah in their Office, who should be required to keep a regular account of the expenditure of all articles received from the General Store in the prescribed form. In the first part of this book, kept in the English Correspondence and Account Department, columns are to be opened for the articles noted at foot.* The balance on the 1st May should be brought forward, and below it the supply received from the General Store should be entered, and then the consumption as it occurs daily. A balance must be struck at the close of each month.

8. Any Clerk or Accountant who may require any kind of paper for use shall enter the same in the Expense Book, stating briefly the purpose for which it is required, and signing his name, and then receive the paper wanted. For sundry purposes, such as drafting and fair copying letters, preparing memoranda and the like, one or two quires of French paper, Foolscap, Kings Arm, and Quarto Post, (the kinds most frequently in use) should be placed on the Head Clerk's table, so that, whenever the Clerks and Accountants may require paper in the course of the day, they can take such number of sheets of any description as they may want. This will obviate the necessity of their signing in the Expense Account every time they may require paper for sundry purposes. The quantity so laid on the Head Clerk's table shall at once be entered in the Expense Account, and so soon as that is consumed a further quantity should be obtained and treated simi-

*Royal. Medium. Demi. Foolscap. Kings Arm. Quarto Post. Octavo Post. French Foolscap paper, 1st sort. French Foolscap paper, 2nd sort. Double Double Pott printing paper, thick. Double Double Pott printing paper, thin. Country paper, Foolscap size. Quills. Steel Pens. Black Lead Pencils. Red Lead Pencils. Red Sealing Wax.

larly. Paper, etc., issued from time to time for the use of Covenanted Officers and the Treasury Deputy Collector, shall be entered in the same manner in the Expense Account, and attested by the Head Clerk; the Officers in question not being required to sign their names in the book.

9. Articles, other than those entered in the foot note of paragraph 7, such as wafer boxes, tape, etc., being received monthly from the General Store, and issued at once to the several parties according to actual requirements, can be entered in a separate book, the half or quarter page being left for the receipt and expenditure of each article, according to the nature of the consumption, as shown on the back of the form. Similar accounts should be kept, and the same procedure observed in the Offices of the Sub-Collector, Head Assistant, General Deputy, and Salt Deputy Collectors, to whom Europe and Country Stationery is supplied. The Sheristadar's Department and Treasury Department of the Collector's Cutcherry will keep an Expense Account of first and second sort French paper and Country paper, which kinds alone are supplied to them; the other articles of Stationery, such as Quills, Pencils, etc., which are supplied according to fixed allotment, being entered in a separate book, and treated as prescribed in paragraph 7 above. In the Talooks, Sub-Magistrate's Stations, Salt Divisions and Sea Custom Offices, the same course is to be followed.

10. The several Officers who are supplied with Stationery from the General Store, should after the close of each month furnish the Treasury Deputy Collector with a Memorandum, in the prescribed form of the actual consumption of paper of all kinds, Quills, Pencils and Sealing-wax, and his Abstract should invariably accompany their monthly Contingent Bill. This can be easily prepared from the Expense Account, which comprises only a very few articles. An abstract of this Memorandum shall be prepared by the Treasury Deputy Collector in the proper form, and submitted to the Board with the monthly Contingent Bill of the District.

11. The Store Account should be kept in English Foolscap paper and for all other Expense Accounts kept in different Departments, and for abstracts, French paper should be used.

SADERWARED.

B. S. O. No. 2¼⁸. 1. Officers incurring *Saderwared* expenses for their Offices, viz., the Sub-Collector, Head Assistant, and

General Deputy Collectors, Tahsildars, and Sub-Magistrates, should be furnished with the necessary number of printed blank forms of vouchers as prescribed in the Manual of Accounts. For the Collector's Cutcherry, the Cash-keeper should be supplied with the forms of vouchers. In the second column of the form, the names of the articles should be printed in the local language of the District.

2. Each Tahsildar should be required to close the account connected with the purchase of *Saderwared* articles one day before the close of the Treasury Account; to make out a Bill voucher according to the prescribed form and to draw the amount thereof *on the same day* charging it in the Cash Account. The vouchers must be signed by the Tahsildar, or in his absence by the Sheristadar, and attested as examined by the Head Goomastah. Thus the expenses incurred in any month will appear in the accounts of the same month, and the Permanent Advance Fund need not be large. A very small sum will be sufficient to meet any petty purchases in the course of a month, the fund being replenished at the end of the same month. Lamp-oil, etc., can be purchased as required on credit from any bazaarman in the vicinity in the course of a month, and his account settled and paid at the end of the month by drawing money from the Treasury in the manner above directed. Lamp-oil must, in future, be purchased by the *viss* and not by fractions of a *viss*.

3. Sub-Magistrates in a Talook who incur similar expenses should follow the same course and draw the money from the Talook Treasury by presenting a Bill in the prescribed form one day before the close of Treasury Account. The Bill must be signed by the Sub-Magistrate and attested by his Goomastah as examined. The Sub-Magistrates in Zemindary stations, who have small Treasuries, may take the amount of the *Saderwared* Bills from the collections remaining with them, charging it in their accounts.

4. The Sub-Collector, Head Assistant, and General Deputy Collectors should follow the same course, and draw the amount from the Treasury of the Talook in which they may happen to be at the time, presenting a Bill and voucher in the prescribed form, two days before the close of the Cash Account. The Bill must be signed by the Officer, and attested by his Head Clerk as correct.

5. The vouchers above referred to should be forwarded to the Treasury Deputy Collector under cover immediately after payment. They will on receipt be delivered to the first Vernacular Accountant,

who will examine them and attest them as correct. Should he find any charge in excess of the usual limit, or apparently not reasonable, he will bring it to the notice of the Treasury Deputy Collector, and act according to his orders. If it is decided that any portion of the amount should be retrenched, the same will be intimated to the Tahsildar by a Memorandum under the signature of the Deputy Collector, and he will be directed to deduct the same from his next *Saderwared* Bill. The occasions for such retrenchments will be very rare if the expenditure in each Talook is limited after a few months' trial. The vouchers, after examination, will be delivered to the first English Accountant.

6. In the Huzur Cutcherry, the Cash-keeper must make all purchases of *Saderwared* articles for his own Department, as well as for the English and Vernacular Departments, and should make up his Bill two days before the end of the month. The Bill should be signed by himself, and attested by his first Goomastah as correct, and forwarded to the Treasury Deputy Collector, who, after examination by the first Vernacular Accountant, should pass it for payment, and the Cash-keeper should draw the amount from the Treasury within the end of the month in which the charges were incurred.

7. In the Huzur and Talook Cutcherries of some Districts, large quantities of Lamp-oil are purchased, and the reason appears to be that Cutcherries are kept open till a late hour of the night. In some Talooks, the Tahsildars apparently make it a rule to go to Cutcherry in the middle of the day, or in the evening, and to detain the whole Establishment till a late hour of the night, working by lamp-light. This is irregular, and wherever the practice exists, it should be stopped at once. The Cutcherry should be opened regularly not later than 10 o'clock and closed about 6 o'clock in the evening, except on any emergent occasions, and even on such occasions the whole establishment need not be detained. The charge for Lamp-oil will in future undergo strict scrutiny.

8. Economy should be observed in the purchase of cloth for *dufters* and money bags. All old records in bundles and volumes can be placed in almirahs properly arranged, cloth being used only for current records. The value of cloth for money bags should be entered opposite to the item "materials" and the hire for sewing, etc., opposite to "making up;" the cost of materials for making English Ink, according to the prescribed receipt should be entered with the particulars of the articles purchased, for which sufficient space should be left in the

voucher that may be printed in the Collector's Office. The number of English Bottles of Ink prepared from these materials should also be given. Under petty charges, the purchase of small articles should be entered in detail.

9. After the receipt at the Collector's Office of the vouchers from the several Division Cutcherries, Talooks, Sub-Magistrate Stations, etc., the particulars of each voucher as it is examined must be entered in a Register kept for that purpose. In the Register, a folio should be allotted for each Office with columns for twelve months to show expenditure, the particulars of articles being entered once for all in the first column. The work of keeping up the Register should be assigned to one of the Vernacular Accountants. The vouchers being then delivered to the English Department, a list thereof showing in the prescribed form or the name of the Office and the amount of expenditure must be prepared on a quarter sheet of French Foolscap paper. The names of the Offices can be printed, the amounts of expenditure only being entered in ink. The list so prepared should contain one total for the Huzur Cutcherries, and another for the Talooks and Sub-Magistrate Stations, and this list with the vouchers enclosed in it must accompany the Land Revenue Contingent Bill to the Board in support of the charge for *Saderwared* entered in the Bill. The list must be signed by the Treasury Deputy Collector, and attested by one of the English Accountants or Clerks.

CONTINGENT CHARGES.

1. Every Officer who regularly incurs contingent expenses on the Public Service, obtains, at the beginning of each year from the proper controlling authority, a general sanction to the scale of his expenditure for the year, limited in regard to numbers, rates, or aggregate amount as the controlling Officer may consider expedient. This sanction being communicated to the Treasury Officer as well as to the Officer concerned, the latter is paid the amount of his monthly Bills for contingent expenses within the sanctioned limit, without the countersignature of the Controlling Officer*.

A. G. C. No. 1. 8th April 1868. 2. The Abstracts of contingent charges, which form a portion of the monthly Contingent Bill are from time to time presented for payment to the Treasury Officer, who, after payment, forwards them with his Treasury

*Note.—The responsibility of the countersigning Officers is that which attaches to all Controlling Officers, and which brings them under a liability to make good any loss arising from their culpable negligence. Bills for fixed charges do not require the countersignature of the Controlling Heads of Departments before payment.

Account. There should be a separate Abstract for each main head of service.

3. There should be only one detailed Contingent Bill for the whole month, which should be forwarded by the Officer incurring the charge to the Controlling Officer of his Department, who should immediately examine, countersign, and transmit it to the Accountant General for comparison with the charge in the Treasury Account, and for recovery of any retrenchment which the Controlling Officer may have noted on the Bill. Such retrenchments are recovered under instructions of the Accountant General, either from the succeeding payment, or in any other suitable manner. To facilitate reference, the detailed Bill should give the date of abstracts upon which payment was made, and the abstract should quote the numbers of the sub-vouchers included in it for payment. When the signature of the authorizing Officer can be obtained to the detailed Bill before payment, the authorized Bill may be used as a voucher and the abstract may be dispensed with.

A. G. C. No. 10, 14th Sept. 1868.

4. Contingent charges are, in the first instance, paid from the permanent advance of an Office, and if this suffice, the only papers in the Treasury will be the abstract whereon the gross charge will be recovered from the Treasury simultaneously with the despatch of the detailed Bill and its vouchers to the countersigning authority. For this abstract the detailed Bill and its vouchers may be substituted when countersignature is not required.

5. When it is necessary to replenish the permanent advance in the course of a month, it may be done by tendering at the Treasury an indent or minor abstract. If the money be wanted for the general purposes of the Office, the name of the Office only need be given, *e. g.*, "for Jail expenditure at ______; or for contingencies of the Civil Court at ______;" but if wanted for any single large expense, and such expense had better be met wholly by an indent than partly from the permanent advance and partly by indent, then the nature of the expenditure too should be also given, *e. g.*, "for rice for the Jail at ______;" "for furniture for the Civil Court at ______".

6. At the end of the month, before cashing the Abstract Contingent Bill, the Treasury Officer should see that the minor abstracts, which he has paid, have been noted at foot, and their amount deducted from the total of the Bill. Thus every month will see the amount of the permanent advance untouched.

A. G. C. No. 3,515, 1st Dec. 1865.

7. In enforcing recoveries no delay must be allowed and the order of retrenchment must be literally obeyed; from the moment an order of retrenchment issues, the Treasury Officer becomes personally responsible for carrying it out, and he will be held liable for payment of the amount himself, if by neglect it becomes impossible to recover it from the proper person.

A. G. C. No. 13, 16th June 1868.

8. At the foot of each month's Contingent Bill all the items disallowed in the previous month's Bill, should be entered immediately after the total, a memorandum being forwarded to the Board of Revenue with the Bill, explanatory of the objections raised by the Board to those items.

9. Such of these items as the Board may, on receipt of this explanation, admit, will be passed, together with the Bill itself; and those items which the Board may still object to, will be deducted by them from the total of the Bill, and the net amount will be passed.

10. The rejected items should be recovered, either by reduction from a subsequent month's similar charge or in cash. In the former case, the deduction should be shown below the item to which it refers in the subsequent month's Bill; and in the latter the recovery should be noted at the foot of the Bill.

11. Should the recovery be not effected in the month, the item should be again included in the next Bill, and the same process repeated till the item is passed or finally rejected.

12. In regard to vouchers received from the Talooks, a different course must be adopted. Should any over-payment or unauthorized charge be found, the Treasury Officer should strike it out of the voucher, and charge the net amount only in the Treasury Account under the proper head. But as the amount deducted will have been already disbursed in the Talook, the Treasury Officer should debit the amount to "Advances Recoverable," and direct the Talook Officer to recover and credit it to the same head in his next Account. If on proper explanation it should be found that the recovery need not be effected, the Talook Officer should be directed to credit the sum to "Advance Recoverable," and debit it to the proper head of account as a matter of adjustment.

A. G. C. No. 12, 11th June 1868.

13. At the head of detailed Contingent Bills, intended for the countersignature of the Controlling Department, the words "not payable at the Treasury," should be

inserted. This will obviate the possibility of payments being made by Treasury Officers upon such Bills.

14. Sums paid on account of contingent charges in any one month and charged in the accounts of that month, should be included in the Bill for the month in which the payment has been made, and debit in the Treasury Account.

15. The details of Tappal fixed *Saderwared* require countersignature, and should be shown in the Contingent Bill, supported by vouchers.

SALARIES OF ESTABLISHMENTS.

A. G. C. No. 4, 29th July 1865.

1. Bills, or other claims payable in the Civil Department, are required to be carefully examined, before payment, by Treasury Officers who are held personally responsible for all erroneous payments. In the case of change of office or rate of salary of any Gazetted Office, it is the duty of the Treasury Officer to make a reference to the Account Office before making payment, should he entertain any doubt as to the correct amount to be paid.

2. The Treasury Officer should see that the Bills presented for payment, are drawn by proper responsible Officers, that they are stamped, signed and receipted, and that all authorized deductions have been made in them.

3. Any irregularity which may appear in a payment having been made in excess of the Budget grant, or otherwise, is met by calling on the Officer who authorized the payment to explain the cause, or to make good the excess. In the case of computation and other matters, where the Treasury Officer has the means of exercising a check, any incorrect voucher or over-payment is admitted conditionally as a charge against the grant, and recovered by short payment to the same person, of a subsequent similar charge.

4. It is not necessary that Treasury Officers should be acquainted with the Budget provision for the charges required to be disbursed by them in the Civil Department. With regard to fixed salaries and allowances, which are known by Treasury Officers to have been regularly sanctioned, and respecting the accuracy of which they can have little doubt, seeing that Bills for the majority of such charges have, for years past, been drawn and paid for the same amounts month after month, no necessity exists for consulting the Budget provision; while old recurring charges, such as salaries of Collectors, Judges and their Office Establishments, could not be refused payment, even though provision in the Budget was wanting.

5. With regard to contingent and variable expenditure the responsibility for over-drawing the money falls primarily upon the drawers of the Bills; and secondly, upon the controlling authority by whom the Bill is countersigned; but, although it may not be incumbent upon the Treasury Officers to enter upon a minute examination of such charges, with reference to their Budget provision, they are in no way relieved from their responsibility for the payment of any annual and fresh charges without proper examination. All cases of a doubtful character should be referred to the Accountant General.

6. It is objectionable to pay part of the amount of a Bill in one month, and part in another; the full amount to be paid should be disbursed at once and charged in the accounts.

A. G. C. No.3,401,22nd Sept. 1868.

7. The full amount of a bill is, as a rule, required to be paid at once and by one Treasury, and debited in the Accounts of that Treasury. On the responsibility, however, of the Collector, portions of the pay of a Public Servant may be remitted to such places within his District as he may desire, on special orders to be issued by the Officers in charge of Treasury.

A. G. C. No. 10, 14th Sept. 1865.

8. The pay of all Gazetted Officers is drawn in one Bill, while the pay of the Establishments is drawn in a separate Bill for each Department. These separate Bills are submitted for the Customs, for the Salt, and the Abkarry Departments. A Judge, with a Jail charge, sends one Bill for the Jail and another for the Court Establishments; the pay for the Land Revenue and Magisterial Departments is, however, shown only in one Bill.

A. G. C. No. 10, 14th Sept. 1865.

9. The detail of Peons and Servants is not required, the pay of such being drawn as below:—

	Rs.	As.	P.
Office Servants	—	—	—
Daffadar of Peons	—	—	—
Peons, at Rs 8	—	—	—
Do. „ „ 7	—	—	—
etc. etc. etc.			

10. In regard to Gazetted Officers, when the salary, etc., of such Officer is not drawn, the name and allowances are omitted in the Huzur Bill, when drawn for any portion of a month, the amount appertaining to that period only is shown.

11. Deductions on account of funds, etc., are calculated on the total emoluments of each Officer and the net amount payable to each entered

in the last column of the Bill. The details of such deductions should be shown on the reverse of the Abstract.

12. The duty of noting the proper deductions to be made from Pay-bills on account of subscriptions to the annuity and Civil Funds devolves on the drawers of the Bills. Accordingly subscribers to those Funds, upon any charge occurring in their families, should ascertain from the Secretary to the Fund, how their subscriptions are thereby affected.

13. Treasury Officers are required to retrench from Pay-bills the amount of subscription due from Officers to those Military Funds, which have been transferred to Government, when no note thereof is made by them in the Bills. (Financial Resolution No. 408, dated 13th May 1869).

14. Repayments of advances on account of purchase of tents, furniture, horses, etc., are required to be shown at foot of the Bill.

15. Recoveries made in this country on account of advances received from the India Office are not credited to any Service Head, but simply deducted from the monthly Pay Abstracts of the Officers concerned.

16. In regard to Establishments the sanctioned amount of pay should invariably be exhibited against each member of the Establishment, the total cost of the full sanctioned Establishment being inserted at bottom.

17. Salary and Establishment Bills are to be drawn only for the amount required for actual and immediate payment, Supplemental Bills for the undrawn portions being preferred when required for disbursement. In cases of absence for short periods, the absentee's salary may, however, be drawn in the Bill, but it should be held in the personal custody of the Head of the Office, pending disbursement, and not retained under the Head of "Deposits."

18. Withheld salary savings and fines should likewise be shown against each member of Establishment, the total savings for the month being exhibited at the bottom of the Bill.*

19. Recoveries on account of retrenchments should always be shown beneath the net total of the last column, the particulars of such recoveries being invariably given on the reverse of the Abstract.

20. Salaries of individuals drawn in a month, but not paid within that month should be shown on the reverse of the Abstract for the following month, with particulars as to name, period, and the amount deducted from the total of the Abstract.

*Salaries being under the present rules withheld only in cases of absence on privilege leave, the practice of withholding them on any other account should be avoided as much as possible.

21. The acting allowance payable under the Financial Resolution No. 122 of 6th January 1869—*Fort St. George Gazette* of the 16th February 1869, page 243—should not be included in the monthly Pay Abstracts, but should be drawn upon separate Bills, one for all the acting appointments in each month, and they should be prepared with care so as to show clearly for whom each person is acting, the name of such person, as well as his number in the Pay Bill being likewise given.

22. It must be understood that the total allowance of any person, who is acting for another can in no case exceed the pay of the appointment in which he is acting. When the acting allowance is payable, under the rule referred to, added to the acting Officer's own pay, raises his total allowances above the pay of the appointment in which he is acting, the excess cannot be drawn.

23. When an individual is entertained on an Establishment particulars as to whether he was in Government employ previous to January 1859, or has passed any of the prescribed Examination Tests, should be shown at foot of the Bill, with an index letter or mark showing to whom the particulars refer.

A. G. C. No. 6, 16th May 1868.

Do. No. 1,402, 28th May 1868.

24. When a person is entertained in any Establishment, the salary of which exceeds 10 Rs., the age of such is for the first time, required to be shown in the Pay Abstract in which pay for him is drawn. This is applicable to persons who have been employed in the Government Service on salaries of 10 Rs. and under, when promoted to situations, the salaries of which exceeds that amount.

A. G. Memo. No. 1,139, 10th July 1865.

25. Treasury Officers may disburse the pay of the Police Force upon a simple receipt granted by the District Superintendent, the Police Force Abstract, which should invariably be presented therewith, being returned to that Officer for transmission to the Inspector General's Office for examination.

A. G. C. No. 2,253, 2nd October 1865.

26. All Bills of Marine charges should, before payment, have noted on them, the proportion debitable to the State and to Port Fund.

Circular No. 3,661, 18th Sept. 1867.

27. The pay of Medical Subordinates attached to Jails should be drawn by the Superintendent of Jails, and omitted in the Pay Bills of the Medical Department drawn by Civil or Zillah Surgeon.

28. No adjustment is required to be made as regards the salary and allowances of an Officer on deputation in another District; the fixed

salary and the deputation allowances of such Officer being borne as a charge of the District in which he may be officiating. In like manner are treated the salaries of Officers on leave, which are borne as the charge of the District in which payment is made.

29. Whenever an Officer is transferred from one station to another, he should take with him a last Pay Certificate, showing the proper deduction in the prescribed form.

30. Should any outstanding demand exist against an Officer on behalf of Government, which has been directed to be recovered from his salary or allowances, a note should be made on the Certificate, of the amount of the demand, and of the monthly retrenchment that should be made on that account.*

31. In connection with fixed salaries and allowances, Annual Returns, showing the details of Establishments, as they stand on 1st April each year, are required to be submitted by all Officers drawing pay for Establishments. These are the most important Returns, and should be carefully prepared and punctually submitted; to prevent any delay in their despatch, the Collector is authorized to withhold payment of any Pay Bill which may be presented on or after 1st April following until certified that the Returns have been submitted. The Certificate should accompany the first Bill to the Treasury and be therewith forwarded to the Accountant General.

32. The Returns in question are not required from the Postal and Telegraph Departments; and in the Educational Department, only the Inspectors of Schools should furnish them: there will, therefore, be no objection to the Pay Bills of the various schools being disbursed as usual.

33. The detailed list is required in *tripliaate*—two copies in the same form are intended for Government,† and the third, which is in a different form, for the Account Office; the latter is intended to serve a double purpose, namely, as an Audit Register and a record in the Office of Account and Audit. In the former the names of Gazetted Officers also must be exhibited, in the latter only the details of Establishment; in neither are greater details of peons and servants required than are given in the Monthly Bills. All names must be legibly written in full, Christian and surname, and house or family, as well as personal

*Every Officer in Civil employ when proceeding to England should provide himself with a last Pay Certificate which he must forward to the India Office immediately on arrival, whether Pay is intended to be drawn there or not. The Certificate is issued by the Accountant General.

†Controller General of Accounts, and Financial Secretary, Calcutta.

name; the date of appointment to present post must be given, not that of first appointment, or admission to the service; the name of the permanent incumbent of each post should be shown, and the date of appointment of each should be carefully noted, and if a post be vacant, it must be shown as vacant, but the acting incumbent's name, if there be any, should be shown above the line. The names must be written on the lines, especially in the Audit Register list intended for the Account Office, not in the spaces included between them, which should be left perfectly clear for note of any charges which may occur in the course of the year. Special attention must be given to the column set apart for Government Orders, and the Orders of the Government of India, if known, should always be entered.

34. Each Establishment should be detailed upon a separate list so as to allow the Contingent Register, etc., of that Establishment being placed immediately after the list.

35. In the small blank space on the left hand side of the Audit Register list intended for the Account Office, the particular Examination Test, which each individual may have passed, and the *Gazette* page substantiating the fact, should be noted. The note should be as concise as possible—thus G. T., 66, p. 1327, before a man's name would signify that he has passed the General Test in 1866, and that his name will be found on page 1327 of the *Gazette* of that year.

36. Only the six columns on the left-hand side of the Audit Register list should be written upon, the rest should be left perfectly clear; and the sheets should on no account be lengthened out by sticking on pieces of paper at the foot.

37. The details of Peons and Office Servants should not be given in these Returns—their designation, number and rates of pay being all that is required.

38. The list of Peons and Servants is distinct; while in the detailed Returns the number and rates of pay only of these Servants are given; in this list their names also must appear. The list should be prepared upon foolscap paper.

39. Besides the above, two other lists* are required to be forwarded at the same time as the above.

A. G. C. No. 6,119, 13th Feb. 1869.

40. Pay Bills, Leave Statements, etc., in sufficient quantities for each year's consumption are supplied on Indent.

*List of Uncovenanted Servants, list of Temporary Establishments.

41. After the age of fifty-five, no Military or Naval Officer, nor any Uncovenanted Servant can be appointed to a new Office or be permitted to retain an Office which he had held for five years.

42. The Accountant General is required to submit annually to Government a Return, showing the names of the Officers and Uncovenanted Servants who come under the operation of the foregoing Rule on the first January 1870, and also to forward extracts from the Return direct to the Heads of Departments, or chief Officers of Districts in which any Uncovenanted Servant may be employed.

Ft. St. Geo. Gazette, 6th April 1869.

43. The above Order which refers to Gazetted Officers only will apply to all Uncovenanted Officers from the year 1872.

INSTRUCTIONS REGARDING DEPOSITS AND THE ACCOUNTS TO BE KEPT IN CONNECTION WITH THE SAME.

Receipts.

Bd's. Pro. No. 2,280, 27th Nov. 1872.

1. All deposits in the Civil Department, except Savings' Bank Deposits, and Departmental Security Deposits, which are shown separately and under their respective Departments, should be classified under and credited to one or other of the three heads noted below, all repayments being debited to the heads appertaining thereto:—

1. "Revenue Deposits."
2. "Judicial Deposits."
3. "Miscellaneous or General Deposits."

2. A separate Register of Receipts should be kept up for each head of deposit in Form A. Each item received must at once be entered in one or other of these and numbered in a consecutive series, or marked with letters if the item is one that falls under Rule XVIII., the series being separate for each register, and beginning anew each official year. The Treasury Officer will carefully check the amount and particulars of each entry, and then set his initials against it in the proper column.

3. All sums received for deposit from Courts, etc., and being of the nature of Judicial Deposits, should be accompanied by an order or certificate requiring the retention of the money in deposit. The date and number of such order or certificate together with the name of the Court which issued it, should be entered in the Receipt Register in the column headed "from whom received."

4. Each item of deposit will always remain distinct till finally disposed of, never being consolidated with others. This Rule does not apply to items to be entered in Personal Ledgers, which will be treated of hereafter.

5. No deposits should be received by a Treasury Officer unless on some account established by usage or authorized by Government, by the Accountant General or by the Board; and no sums are to be entered in any Deposit Register which can possibly be credited to any other head of account.

6. It is the business of the Treasury Officer to see that no item is credited as a deposit save under formal order of competent authority, and also to make representations to the Court or authority ordering its acceptance, if it could be credited to some known head in the Government accounts.

7. No pay or other allowances should be placed in deposit on the ground of the absence of the payee, or for any other reason; in a District Office, pay should not be drawn till the claimant appears.

8. No fines should be placed in deposit on the ground that appeal is pending; they should be credited at once to Government, and refunded on order of the Appellate Court.

9. The sale proceeds of unclaimed property realized under Section 27, Act V. of 1861, need not be placed in deposit, as under Section 26, the property itself is to be kept for six months before it is sold. The proceeds may at once be taken to credit of "Law and Justice."

10. The net sale proceeds of impounded cattle are to be kept in deposit for three months, and if no claim be made within this time, are to be credited to the proper head. Section 16, Act I. of 1871.

11. No deposit should be allowed to remain in the Treasury without being brought to account, excepting deposits of uncurrent Coins, Jewellery, Promissory Notes, etc., which are to be returned to parties in the same state in which they may have been received from them. These different descriptions of deposits have, however, to be exhibited under the Cash Balance in the Monthly Treasury Account.

Repayments.

12. Each class of deposits must have a separate Register of Repayments, in which each repayment of deposits must be noted separately at the time it is made. The Register should be kept up in Form B. Each repayment must also be noted against the item it appertains

to in the Register of Receipts. The date and number of the original receipt or order of any Court or other authority, on which the repayment is made, should be entered in the Register of Repayment. The Treasury Officer will attest the entry in each Register with his initials.

13. A receipt should be obtained by the Treasury Officer from payees for every repayment of deposits.

14. In the case of Judicial or other deposits, the party claiming refunds must produce an order of the Court or other authority, which ordered acceptance of the deposit. This order the Treasury Officer will compare with the entry in the Receipt Register, and if there be not a sufficient balance at credit of the particular item, he will endorse this fact on the order and return it to the person presenting it.

15. Every item of deposit repaid should bear the original number of the deposit, and the amount repaid out of each number should be shown as a distinct item.

16. Whenever a deposit may be adjusted by transfer to some head of account, the head of account to which it is transferred and the item in which it is included in the Treasury account should be noted opposite the item both in the Register of Receipts and in the Register of Repayments.

Personal Ledger.

17. The Personal Ledger is intended for collections from Estates under the Court of Wards, and generally numerous deposits on one and the same individual account, and repayable to the same account or to one and the same person. Such deposits are regularly paid in and withdrawn by the same individual or Official and are accumulative in their nature.

18. Every personal account must have a separate Ledger of its own in Form C. When money is received or paid on one of these accounts, entry should first be made in the Personal Ledger and the balance struck and initialled by the Treasury Officer, and the transaction must then be brought on the Register of Miscellaneous Deposits whether of receipt or repayment. This is necessary that the Registers of Receipts and Repayments may, at the end of each day, give a complete view of the deposit transactions for that day. The receipts, however, will not be numbered in the annual consecutive series, and they, as well as the repayments, will be distinguished by alphabetical references, the same references being prefixed to the Personal Ledgers to which they belong. One letter should be affixed to each individual account. For

instance, when there are more than one estate in a District under Court of Wards, the receipts and disbursements of each estate will have a separate letter and a separate Ledger with the same letter prefixed to it, as noted below:—

"*A.* Transactions of Minor's estate of *Jalantra.*"
"*B.* Transactions of Minor's estate of *Meringhi.*"
"*C.* Transactions of Minor's estate of *Salur.*"

19. In the Personal Registers, receipts and disbursements should be entered in the order in which they occur without being numbered; the disbursements are made, it will be observed, not from any one particular item but from the aggregate balance in hand. In making these entries, reference should, however, be made to the dates and numbers of the cheques or orders on which the payments are made.

20. No Ledger Account need be opened with regard to items of deposits other than those of the nature described in Rule XVII., and the instructions contained in Board's Proceedings, dated 23rd September 1869, No. 7,058, directing that a Ledger be opened in regard to certain items of a cognate recurring nature should be considered as cancelled.

Lapses.

21. Deposits not exceeding one Rupee unclaimed for 12 months, balances not exceeding one Rupee of deposits partly repaid during the year, and all deposits unclaimed for more than three years will, at the close of March in each year, be credited to Government.

22. Every Public Officer having an account in the Personal Deposit Register (that is the Personal Ledger) will annually furnish to the Treasury Officer an account particulars of outstanding deposits, in order that the items described in the preceding rule may be thus transferred. This account will be a dated detail of *items* just like that of Judicial or Revenue deposits, not a mere classified abstract.

23. The credit in account should be supported by a statement in detail which will show not only the items of over three years' standing but also the petty balances transferred. The amount transferred from each class of deposits will, of course, be debited to that head in account and the date of credit and of the detailed statement of credit will be noted in the Register of Receipt against each item under the Treasury Officer's initials.

24. Deposits credited to Government under this rule cannot be repaid without the sanction of the Board or Government according as the claim for refund is made either two years after the lapse, or later.

Examination of Registers.

25. Collectors are required personally to examine their Deposit Registers at least once a quarter, and to satisfy themselves that they have been kept with the utmost care and regularity.

26. A certificate to the effect that his examination has been made, is to be entered at the time on the Extract Registers of Receipts to be submitted to the Accountant General. It will be signed by the Treasury Officer and countersigned by the Collector, the latter being, like the former, responsible for the correctness of the accounts. The examination is not intended to be mechanical, and to secure only that all necessary entries are made and initialled without fail at the time of the transaction, but also that no monies are unnecessarily placed in deposit or allowed to remain there without good cause.

Returns to be rendered to the Accountant General.

27. Extracts from the Registers of Receipts under each head in Form D. should be forwarded monthly to the Accountant General along with the Treasury Account. Also Extracts from the Registers of Repayments in Form E. accompanied by the several receipts, orders of Courts, etc., supporting the repayments. Only the first six columns of these Statements will be filled up by the Treasury Officer.

28. These extracts must be in full detail, and almost copies of the original Registers, except that, in regard to items appertaining to the personal Ledger Accounts, the daily details need not be given, and it will be sufficient to enter only the total receipts and disbursements distinguishing the same by the alphabetical reference prefixed to the Personal Ledger Account to which they belong.

29. In all cases in which repayments from any one item of deposit may be made more than once in the same month, it is not necessary to show the disbursements in detail in the Extract Register, a total of the whole being sufficient. By this means the number of entries will be considerably reduced.

30. In the column of "Date of repayments" in the Extract Register it is sufficient to write the word "various" against items from which repayments may have been made on more than one date, the specific

date of each payment being easily ascertained from the receipts which are numbered consecutively to ensure identification.

31. The repayments in the Extract Registers must be supported by receipts or orders of Courts, etc., on which the repayments were made. The voucher for the payments on each Personal Ledger Account will be the consolidated receipt of the Officer responsible given in exchange for all his paid cheques.

32. The Extract Registers must be attested by the Treasury Officer and countersigned by the Collector.

33. An annual Check Register of Deposits still outstanding (after credit of lapses) should be submitted to the Accountant General in Book Form F. with the necessary explanations. As there may be some remark on each item, the lines should not be too much crowded. The total of each account should agree with the total balances outstanding on each head in the district, and against each item which should have been credited under the rules as lapsed, should be noted, the reason why it has not been so credited.

34. The items in this annual Register must appear in the order of their number.

35. It may be well to describe minutely the process by which the Statements of lapsed and outstanding deposits may most conveniently be prepared so as to be ready for submission on due date. Early in March the old Registers of Deposits should be taken up and an extract made on ruled paper of those of each class which would in ordinary course lapse at the end of the month. This list should then be reviewed by the Collector, and any item, which, in his opinion, should not be so dealt with, should be struck out, and at the same time entered on the first page of the Annual Account Particulars for that class, with full detail of the reasons why it is not to lapse: similarly, if any item is repaid in the course of the month, it should be struck out of this list at the same time as the payment is entered in the Registers of Receipt and Repayment. On the 31st of March, each of these lists should be again checked with the Register of Receipts wherein its items should be marked off as having lapsed and been credited on 31st March, and the total of the list should be charged against the particular class of deposits (the list itself signed by the Collector being sent as a voucher) and credited as a receipt in the body of the Cash Account.

36. The several periodical Returns to be submitted in connection with deposits, including those above noticed, are as follows:—

TO THE ACCOUNTANT GENERAL.

(*a.*) The monthly extract from the Register of Receipts.

(*b.*) The monthly extract from the Register of Repayments.

(*c.*) The Plus and Minus Memorandum appended to each Cash Account, showing aggregate receipts and charges, and balance remaining on each head.

(*d.*) The Note on the Cash Balance Report at close of each quarter of the amount of deposits claimable.

(*e.*) The like Note on the Quarterly Statement of assets and liabilities.

(*f.*) The quarterly Certificate by Collector, on the Register of Receipts, that he has personally carefully examined the Register.

(*g.*) The detail of deposits credited to Government at close of March.

(*h.*) The Annual Account Particular of deposits still outstanding after the credit of lapses.

TO THE BOARD OF REVENUE.

(1.) The Quarterly Return of unadjusted deposits.

Talook Deposits.

37. Tahsildars and other subordinate Officers in charge of Treasuries will also keep Registers of Receipts and Repayments, one for each of the heads detailed in Rule I.

38. Each item of deposit in the Talook will bear a consecutive number given in the Talook and also a general number of the District which will be communicated to the Tahsildar by the District Treasury Officer when the Talook deposits are brought into the Huzur Register and are only numbered at the end of the month. These numbers will be referred to in the Register of Repayments.

39. No repayments of deposits once brought on the Collector's Register should be made by the Tahsildars, whether such deposits were received on their own authority or under orders. All applications for the repayments of such deposits should be submitted for the orders of the Treasury Deputy Collector. But where the repayment of deposits received by the Tahsildars on their own authority is claimed before the end of the month during which it has been received, the deposits not having been carried to the Collector's Register, the Tahsildar is competent to order the repayment on his own authority.

40. The above rule does not apply to Judicial Deposits which may

be repaid on the application of the Courts under whose orders they were originally received.—*Vide Rule XIV.*

Military Deposits.

41. Military deposits made by persons tendering for contracts and the like should be credited in the Schedule of Military Receipts. When the original depositor in person tenders the original receipt with an order of refund endorsed thereon by the Executive Officer, the deposit should be repaid and charged in the Schedule of Military Payments.

RULES TO BE OBSERVED IN THE PREPARATION OF BUDGET.

Budget Audit Committee's letter No. 6, 26th Oct. 1860, para. 49, also their letter No. 10, 18th Jan. 1861, para. 38.

1. The sums entered in the Budget Estimates should be calculated most carefully; every head of receipts must be examined with reference to the known expectations of Government; the sums given in the Rent Rolls* and the average receipts on account of former years, must be looked to; the circumstances likely to lead to an increase or decrease of these receipts must be carefully weighed, and as accurate calculations as possible of the eventual out-turn must then be made. Every item of expenditure, which has to be included in the Budget, must be definitively and clearly set forth in the Budget Estimates of the several Departments, and brought under fixed and clearly defined heads, and based on calculations sufficiently specific to be capable of verification. The sums for which sanction has actually been given by Government should, in the first instance, be ascertained; the probable amount that may be saved by temporary vacancies in appointments, or by absence or other causes, has then to be estimated, and the total amount of such savings entered as a reduction† from the charge of the year. The charges under

Note.—Under present rules two distinct Budgets are required to be submitted by every Department one for "General Services" and the other for "Provincial Services and Special Funds," the latter comprising the following items:—I. Allotment from General Revenues, II. Jails, III. Registration Department, IV. Police, V. Education, VI. Medical, VII. Printing, VIII. Ecclesiastical, IX. Miscellaneous, X. Public Works. Debt Accounts and Special Funds' Account.

*The *Jummah* (demand of Revenue) of lands taken up for public purposes, such as roads, are not borne on the Rent Rolls. (Vide Financial Resolution, No. 314 *a*, dated 12th February 1803.)

†Reduction in consequence of the peculiar rule arising out of plurality of appointments are treated as "Savings from Salaries," the full salary being always provided for in the Budget Estimates. (Financial Resolution, No. 3,662, dated 6th August 1863.)

each head should invariably be estimated at the lowest amount which may be deemed sufficient for carrying on the service of Government. The Budget exhibits probable actual *receipts* not *demand*, and probable actual *payments* not *liabilities*.

A. G. C. No. 16, 25th Sept. 1861. para. 2.

2. The Budget Estimates contain neither opening nor closing balances. They comprise the whole of the twelve months, income and expenditure from the 1st April to 31st March whether estimated to be received or paid within the Presidency or Provinces or elsewhere.

F. R. dated 8th Sept. 1862.

3. Items of detail of grants are not to be regarded as grants. The details are needed for purposes of reference and check, but it was never intended that Government should be brought into action every time an alteration becomes necessary in the distribution of contingent charges, which are all subject to separate rules and check. As every class of contingent expenditure is subject to separate audit under special Rules in addition to and independent of the Budget sanction, the question of petty transfers may be best disposed of by instructing the Accountant General, that, so far as the Budget is concerned, he may on the authority of such Controlling Officers as the Local Government may indicate, admit all transfers in detail of contingent charges of the same class, if the items be susceptible of audit under the general rules in force. Thus any contingent charge of the nature of those estimated in the Budget for the Establishment or Department concerned, and susceptible of audit under the general rules, may be adjusted, if not in excess of the total grant for contingencies (for that Department), whether in exact accordance with the detailed distribution in the Budget or not.

F. R. No. 431*a*, 12th Feb. 1863.

4. When the aggregate grant for a Province is sufficient, while that under any particular head of service is inadequate, the deficiency is to be supplied by transfer from some other head, not by an extra grant.

Fin. Secy's. letter to the Civil Paymaster Bombay, 2nd Dec. 1862, No. 1,625*a*.

5. Pensions, Political Stipends, and like allowances are exempt from the strict operation of the Budget Rules, the payment, though not the adjustment of them after they have once been assigned by competent authority, being in a measure irrespective of Budget provision; that is to say, duly authorized pensions, etc. claimable on the faith of the rules or under any equivalent or stronger title must be paid, and the insufficiency of any Budget provision for

them must be corrected on application to the Accountant General by an additional grant.

F. R. No. 5,421, 7th Nov. 1863. 6. No reserves are allowed in the Budget Estimates; all deficiencies should be met

1stly. By transfer of a surplus, under authority of Local Government, from some other minor head of the same category; or

2ndly. By a transfer under the authority of India Government from some other major head; or .

3rdly. On failure of the two preceding modes, by an additional grant from the Government of India.

G. I. O. 12th Oct. 1862. 7. No contracts involving larger amounts shall be entered into, without previous submission to the Financial Department, Calcutta.

F. R. No. 2,199, 12th May 1863. 8. Every administration is to provide in its estimate, for the whole of the establishment which it administers, explaining in the Administration Reports, or if desired, by a note on the face of the estimate, that a portion of the charge is incurred on account of other Governments.

Pro. Bd. of Audit No. 38, 2nd July 1861. 9. The charges to be paid out of the Budget grants are those falling due within the financial or official year commencing on the 1st of April and closing on the 31st March. The pay and allowances for March fall due in April, and the payments out of the grants, therefore, commences with these disbursements, and not with those for April falling due in May.

A. G. C. No. 54, 11th May 1863. F. R. No. 4,073, 26th Aug. 1863. 10. The balance of Budget grants unexpended on the 31st March, lapse to the State. It must be understood that the actual disbursements of any one year can only be met from the grants of that year, and cannot be debited against the grants of the preceding and succeeding years. In consequence of the above ruling, provision is necessary in the succeeding year's Budget for grants which lapse on the 31st March, and for which cash payments may *afterwards* have to be made.

A. G. L. No. 1,492, 12th Jan. 1863. 11. To prevent omissions in the Civil or Military Budget, of items which may partly be of Military and partly of Civil character, the Accountant General and the Controller of Military Accounts of each Presidency, communicate to each other the amounts that may be struck out of their

respective Budgets, with a view of the same being duly provided for in the other's Budget.

F. R. 22nd Nov. 1862. No. 942*a*.

12. Except in special emergencies, the transfer of the payment of a charge from the Military to the Civil Budget or *vice versa*, in alteration of established practice, shall always be prospective, being deferred even for a twelve month, if there be no time to provide for it in the next Budget.

Pro. Audit Bd. No. 139, 14th Oct. 1861; F. R. No. 2,384, 23th May 1865.

13. It is inadvisable to break up and distribute charges between the Civil and Military Departments, except under real necessity; such complications should, whenever possible, be avoided.

A. G. C. No. 20, 31st Oct. 1861.

14. In all cases where the estimated revenues and charges differ from those of the preceding year, explanation must be given.

All receipts and disbursements appertaining to the *Fisc* must be shown *without deduction*.

I. F. C. No. 4,551, 18th Sept. 1863, & letter 6th Dec. 1863, No. 6,030.

2. The following is the summary of the Rules which should be strictly observed in framing the Budget Estimates:—

1. The Revenues and Receipts which come under the Budget classification, estimated to be received during the year, should appear as the income of the year, and those only.

2. The disbursements, which come under the Budget classification, estimated to be paid within the year, should in like manner, appear as the expenditure of the year, and those only.

3. Both receipts and disbursements should include arrears of past years, estimated to be received, or paid within the ensuing year.

4. The full sanctioned scale for all fixed charges payable within the year should be provided as sufficient for all ordinary payments of current and past years' charges, including acting allowances.*

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* *I.* In respect of salaries, establishments, and allowances of fixed character, provision has to be made only for charges fully and formally sanctioned in the Financial Department of the Government of India, and it is therefore incumbent upon the Treasury Officers, Heads of Departments, and Officers of Accounts, to guard carefully against the inclusion of any unauthorized expenditure. (See Financial Resolution, dated 15th April 1864.)

II. In the event of the sanctioned scale being excessive, the charge according to the scale, should be entered in the body of the estimate in full detail, and a deduction made from the gross total, of the sum not likely to be required under each particular head. (Financial Secretary's Letter to Government of Bombay dated 5th January 1864, No. 24.)

5. Local Governments should obtain the necessary sanction to all administrative changes or reforms involving alterations in the scale of expenditure some time before the preparation of the Budget Estimate, so as to enable the Accountants General to make provision for them in their respective estimates.

6. In regard to unfixed or contingent charges, the estimates should, as a general rule, provide for the average actual expenditure of the last three years. If less will be required, the reduction should be made; if more, a full explanation must be furnished in justification. There should be no reserves irrespective of the necessary provision for contingent charges.

7. In no case should *net* receipts or *net* charges appear in the Budget Estimate, but the whole of the receipts should be exhibited to credit, and the whole of the charges to debit.

F. S. L. No. 24, 23rd April 1869.

8. The expected cost of stores from England, should not be included in the body of the estimate, but it should be shown in a separate note, at the foot of each departmental abstract. The charges for two-third freight, payable in India should be provided under the respective heads of service for which the stores are required.

9. The expenditure incurred in one Department on account of another is generally charged to the Budget grant of the former; but this rule does not materially affect the estimates of any Department, as transactions of unusual magnitude are dealt with on their own merits, and not under the rule referred to.

10. For stores in stock, the cost of it has already been charged against the Revenue of the former years, no fresh charge should be made against Departments.*

11. Stores to be purchased in India within the year, should be estimated for by the Departments requiring them.

12. The total cost of the Public Establishments should be exhibited as the charges of the Departments for which they are primarily employed, except in cases in which a contrary course, *i. e.*, a division of the cost between Departments, has been specially directed.

13. No erasures should on any account be made, but when alterations are necessary, they should be effected by drawing a single line through the cancelled portion, the new matter being inscribed above.

*This rule is not applicable to timber supplied from Forest Department, for which departmental adjustments are permitted. (Financial Secretary's letter to the Accountant General Bombay, No. 4,277, 12th September 1865.)

F. R. 2nd Dec. 1862, No. 1,127 a.

3. The following points are also worth attention in preparing the Budget Estimates:—

1. The whole of the emoluments in the Civil Department, or of Medical Officers in Civil employ, should be charged to one head of service, as it would be inconvenient to distribute the charge for their salaries, or for any extra allowance for special Medical duties, amongst the various establishments of which they may have Medical charge.

2. The head of service to which the substantive salary, or that for the principal duties of the Medical Officer is chargeable, is that to which the whole of his emoluments in the Civil department must be debited.

3. Thus the pay of the Civil Surgeon or Civil Assistant Surgeon in Medical charge of a Civil Station will be debited to the grant for "Medical services," and any extra allowance which he may receive for Police, or for the executive charge of Jail, will also be debited to the same grant.

F. R. No. 3,342, 16th Dec. 1865.

4. On the same principle, the consolidated salary of a Medical Officer in executive charge of a Central Jail, will be charged to the grant for "Law and Justice", and any extra allowance which may be payable to him for the additional Civil Medical charge of the Station, will also be debited to the same grant.

Bd's. Cir. No. 3,233, 28th May 1862.

5. Under the directions of the Board of Revenue at Madras, Collectors send in their estimates so as to reach their Office by the 1st September. These estimates are followed by revised estimates, if necessary, on account of *Land Revenue*, which are sent by Collectors so as to reach the Board by the 1st December.

A. G. C. No. 5,914, 5th Sept. 1862.

6. The estimates which the Collectors are required to send to the Board of Revenue, embrace pure revenual charges; beside these however, they have to send in other estimates for certain charges, which are for—

"26. *Miscellaneous.*"

1. Charges for remittance of Treasure, rewards for killing dogs, snakes and wild beasts.
2. Contribution to the Municipal Funds.
3. District Tappal Establishments.
4. Establishment for stamping weights and measures.
5. Assessment on Government Buildings in Municipalities.

"12. *Mint.*"

1. Discount on sale of copper coins.
2. Charges for defacing uncurrent copper coins.

"23. *Stationery and Printing.*"

1. Cost of Printing Establishments.
2. Value of Printing materials.

"20. *Education, Science and Art.*"

1. Agricultural Exhibition.
2. Sydapet Farm, Madras.

7. For such items as appear under the head "Criminal Courts subordinate to Law and Justice," separate Budgets of Receipts and Charges are required to be submitted by the Magistrate to the Judges of the High Court, for incorporation in the Budget Estimates prepared by them. They should reach them by the 1st September of each year, duplicates being sent at the same time to the Accountant General.

8. The salaries of the Sub-Magistrates and their Establishments being shown in the estimates of the Revenue Department, should not be included in these estimates, which should shew only the salaries of Military Joint Magistrates in Cantonments, Town Moonsiffs and Assistant Agent at Ganjam, together with their Establishments and miscellaneous charges. The one-fifth portion of the Land Revenue charges debitable to the Magisterial Department, is not shown in these Returns, as the necessary transfer is made by the Accountant General after the Budget for Land Revenue charges, prepared by the Board of Revenue, is revised and passed by Government.

F. R. No. 1,157 *a.* 11th Dec. 1862.

9. It is desirable that charges for compensation for lands taken for public purposes, when not payable from the annual assignments for Public Works, should not be included in the Public Works Budget, but continuing under the salutary and necessary control of each Local Government and its Revenue Department, such charges should appear in the Departmental Budgets, under the heads to which they properly appertain. The correct mode of dealing with such purchase or compensation money is as follows:

A. G. O. No. 19, 28th July 1864.

(1) Charges for land taken up by the Government, to be applied for purposes or works to be carried out through the agency of the Public Works Department, should be provided for in the Public Works Estimates,

irrespective of the object or departmental service for which the land is required.

(2) Charges for land taken up by the Government, to be applied directly to any object by any other branch of the administration without the intervention of the Public Works Department, must be provided for in the estimates of the Departments under which the land is disposed of, and are not required, to appear in the Public Works Budget or Accounts.

10. A separate Budget is required to be sent by the Forest Department to the Government of India, in preparing which the following instructions are observed:

(1) The Budget Estimate is prepared by the Chief Forest Officer, who forwards it for check and scrutiny to the Local Government.

(2) The Local Government, after entering the requisite amendments, sends the estimate to the Accountant General, who, after having made such abstracts of it as may be necessary for the Civil estimate, returns it to the Local Government for despatch to the Government of India, in the Public Works Department.

(3) In the Forest Department a separate Cash Requirement Estimate is not necessary, as the sanctioned Budget is also the Cash Requirement Estimate for the year.

(4) The following documents accompany the Budget Estimate:—The Progress Report for the year for which actuals are given, unless previously submitted. A copy of the last sanctioned scale of establishment.

(5) A report on the contemplated operations of the year for which the Budget Estimate is submitted, explaining the general grounds on which the several items of charges and revenues are based.

(6) The amounts of the whole of the sub-heads of the Budget Estimates are separately shown for all the main local sub-divisions of Forest Administration. This detail is necessary to secure an intelligent review of the figures; and without such detail, Local Government themselves would be unable properly to check the estimates.

(7) These data, however, being required merely for the purpose of scrutiny, the sanction of the Government of India is given with reference to the two main heads of service, viz, "Conservancy and working", and "Establishments." Within the sums passed for these two main heads respectively, Local Governments are at liberty to make such re-appropriation under the minor sub-divisions of the major heads, as the requirements of the service demand; such transfers and all alterations in

charges for Establishments are subject to the rules laid down in Resolution No. 1,739 of 12th August 1864.

(8) Advances made to contractors and others by Forest Officers do not appear as a separate sub-head in the Budget classification. They are treated as final expenditure, as regards the General Forest Accounts, such subsidiary Statements being kept up by the Forest Officers, and in the Accountant General's Office, as will ensure their proper final adjustment.

(9) Upon the representation made by the Madras Government, the Government of India have ruled, with respect to Madras Forest Budget Estimates, that, under existing circumstances, the interests of the Forest Conservancy in that Presidency may best be secured by not demanding more than a copy of the Budget Orders of the Madras Government, with a summary statement arranged in accordance with the Budget classification of the Government of India, but exhibiting the following main heads only under expenditure:—

A. Conservancy and working.

B. Establishments.

I. Salaries.

1. Pay of Conservator.
2. Pay of executive Officers.
3. Office Establishments.
    a. Direction.
    b. Executive.
4. Forest Conservancy Establishments.
5. Timber Depôt and working Establishments.

F. R. No. 2426, 26th Sept. 1865.

(10) Local Governments are not empowered to transfer the Budget provision from one to the other of the two classes of the major head of "Forests" referred to in the previous paragraph, without the sanction of the Government of India.

G. O. R. D. 11th June 1869, No. 1,665.

(11) The first Budget is required to be sent so as to reach the Government of India in the Public Works Department on the 1st of October each year.

Auditor Genl's. letter, 20th Jan. 1863, to Acct. Genl. Punjab.

11. Furlough allowances are not shown in the Indian Estimates and Accounts, but are provided for in the Home Accounts as home charges.

Pro. of Audit No. 866, 17th April 1862.

12. Interest on the Deposits of Regimental Savings Bank is adjusted as a Civil Charge in the Military accounts, and is provided for in the Civil Budget.

F. S. L. No. 410 *a*, 18th Feb. 1863.

13. The expenses for the Academicals of the members of the University Senate are provided for in the Budget.

14. All Pensions of Grants of more than 5,000 Rupees per annum are entered individually.

G.O. 15th Aug. 1860, Rev. Pro. 25th Apl. 1861.

15. One-fifth of the aggregate amount of Land Revenue Charges is debitable to the Magisterial Department.

F. R. No. 2,761, 14th Oct. 1865.

16. The expenditure incurred in one Department on account of another is charged to the Budget grant of the former.

F. R. No. 2384, 23rd May 1865.

17. The amount of expenditure on account of Stationery Depôt, Services and Supplies, is provided in *full* in the Civil estimates, without reference to the portion required for the Military service.

Cash Requirements, etc.

B. A. C. Letter No. 50, 27th Oct. 1860, para 54.

1. An estimate of cash requirements and of probable cash balance at the end of the year is prepared on the basis of the Budget Estimates of Receipts and Expenditure from the Departmental Returns, and submitted to the Government of India on the 31st December of each year.

2. The Cash balance at the commencement of the year is looked to, sums likely to be received from any sources not given in the Budget Returns are estimated, a calculation is then made of sums likely to be received or paid in the course of the year, and likely to be outstanding at the end of the year, and the probable amount of cash balance at the end of the year ascertained.

A. G. C. No. 16, 25th Sept. 1861, para. 8.

3. This Return is a continuous statement, and embraces the three grand divisions under which the whole of the financial operations of the several Governments and Provinces are exhibited in the Financial Returns, viz:—

1*st*. "Revenues and Receipts" and "Expenditure" as contained in the Budget Estimate.

2*nd*. "Public Debt" to contain receipts and re-payments on account of loans or bonds, receipts held as balance, and expenditure out of the debt balances of every description.

3rd. "Remittances or supplies to and from other Governments or Imperial Departments."

4. The first of these divisions exhibits the classification and the figures given in the Abstracts of the Budget Estimates. In the second division "Public Debt" is observed the classification prescribed for the Financial Statement. It embraces the usual entries under the denomination of debt inclusive of Local Remittances. The third division "Remittances", exhibits the probable transactions in Account Current with other Governments or Imperial Departments, which are not susceptible of final adjustment in the Local Books.

5. The receipts and disbursements of the Budget Estimate are given in one line for each major head of the classification, but the entries under debt, and remittances from and to other Governments, must be shown in full detail.

6. In cases of large differences, explanation must be given, as in the Budget Estimates, and the general instructions regarding Budget Estimates apply with equal force to the cash requirement estimate.

Material Charges in the Budget Estimates.

A. G. N. No. 50, 27th Oct. 1863.

1. In the event of there being any reason to expect that the receipts or expenditure under any head of the Budget Estimate will differ considerably from the provision made in that estimate, a special report of the circumstance is required to be made by each Local Government to the Supreme Government.

2. For this purpose Heads of Departments, who render Budget Estimates to the Accountant General, whenever they anticipate any material changes, are required to make to that Officer a special report of the same.

3. The Heads of Departments, who are responsible for these Returns, should take measures for ascertaining with accuracy the position of each of his own Department, it being always recollected that the Returns shall embrace only material changes.

4. Changes of a trifling character being quite unnecessary, Treasury and other Officers should notice only such material ones as are likely to occur from any change of circumstances, and not those involving an increase or decrease of revenue below Rupees 1000.

5. Besides these reports which, under special circumstances, are required to be submitted to Calcutta, the Accountant General has to send into the Financial Department, so as to reach it by the 1st Sep-

tember each year, a report of material changes in Revenues and Charges. This Return which guides the Supreme Government in preparing a revised Budget Estimate for each year, is compiled in the Accountant General's Office from like Returns received from the several Heads of Departments. These Returns reach him by the 1st August of each year, and contain full explanations of the variations they show.

Regular Estimates.

A. G. C. No. 20, 31st Oct. 1861.

1. A regular estimate, in the same detail as the Budget Estimate, has to be forwarded so as to reach the Financial Department by the 30th of November. It is, however, like the estimate of cash requirements, a continuous statement, and like it, contains the debt and remittance transactions with opening and closing balances.

F. C. No. 4,551, 18th Sept. 1863, para. 30, and A. G. N. No. 50, 27th Oct. 1863.

2. This estimate is based on the actuals of as many months as are available, which are in no case less than six. The year for which the estimate is made, being at the time much advanced, the variations in the Budget Estimates have to be carefully noted with reference to the known actuals, and the Return is required to be made as proximate as possible to the actuals. Full explanations have to be given for the differences arising between the Budget and regular estimates.

F. R. 19th April 1864.

F. R. No. 1,510, 13th March 1869.

3. The regular estimates should contain *all* charges, even though they may not have been previously sanctioned by the Government of India, but there should be a distinct mention of the same in the Return; such inclusions, however, will not be tantamount to an additional Budget grant which is always to be separately applied for.

4. To enable the Accountant General to prepare the regular estimate as correctly as possible, Heads of Departments are required to send in to that Officer, by the 25th October of each year, reports of material changes in the Budget, based on the actuals of the past six months, with such explanations as the variations may require.

SECTION 5.

ACCOUNTS TO BE SUBMITTED BY THE BOARD OF REVENUE.

1. The following are the Accounts to be submitted by the Board of Revenue to Government and other Officers:—

Monthly.

1. Demand, Collection, and Balance Statement, together with Statement of Prices, Rain-fall, Cultivation, and Season Report. (Board's Circular, 15th September 1808, G. O. 29th Nov. 1859, No. 1,616.) To be submitted by 20th of each month. To Government.

2. Statement of Lands sold for arrears of revenue under Act II. of 1864. (Under Act II. of 1864, Sec. 38; Board's Standing Circular, 30th August 1864, No. 5,613, para. 12.) After the close of each month. To Government.

3. Statement of lapsed Inams and Yeomiahs. After the close of each month. To Government.

4. Do. of Lands taken up for Railway purposes. (G. O. 1st June 1865, No. 1,174; G. O. 6th July 1865, No. 1,895; and G. O. 1st August 1865, No. 2,201, P. W. D.) After the close of each month. To Government.

Quarterly.

1. Progress Statement of Collections and Charges compared with Budget Estimates. (G. O. 20th October 1862, No. 2,237.) After the close of each quarter. To Government.

Annually.

1. Budget Estimate of Revenue Receipts and Charges. (G. O. 15th April 1862, No. 289, F. D.) 1st October. To Government.

2. Material alterations in the Estimate of Receipts and Charges. By 15th July. To Accountant General.

3. Regular Estimate of Revenue Receipts and Charges. 15th October. To Accountant General.

4. Local Fund Budget. (G. O. 4th March 1864, No. 392.) 1st October. To Government.

5. Statement of Irrigation Works requiring repairs. (G. O. 6th February 1864, No. 381.) On or before the 1st December. To Government.

6. General Indent of Stationery. (Bd's. Cir. 13th July 1826, para. 27; vide also Stationery Rules, *Gazette* 1841, p. 407.) Before the close of Official year. To Superintendent of Stationery.

7. Comparative Statement of Salt sales. (E. M. C. 2nd July 1852, No. 639.) Soon after the close of each Official year. To Government.

8. Receipt and Charges for stamping Weights and Measures. (G. O. 1st October 1867, No. 2,289.) After the close of each Official year. To Government.

9. Statement of Land taken for public purpose for which compensation has not been paid. (G. O. 23rd February 1864, No. 325.) After the close of each Official year. To Government.

10. Estimate of Expenditure under Petty Construction and Repairs. (G. O. 29th November 1865, No. 548; Finl. Dept. dated 12th December 1865, No. 3,012, R. D.) 1st October. To Government.

Decennially.

1. Statistics of Area, Cultivation, Population and Produce. (G. O. 30th July 1869, No. 2,516, P. W. D. and G. O. 12th January 1873, No. 114, P. W. D.; in Bd's. Pro. 8th February 1873, No. 180.) By the end of September. To Government.

SECTION 6.

MONEY ORDER DEPARTMENT.

1. The following are the Rules for conducting the business of the Indian Money Order system:—

1. The object of the Money Order system is to afford to the public a means of safely and economically remitting small sums of money from one place to another.

2. The work in connection with the issue and payment of Money Orders now forms, except at the Presidency Towns, a part of the ordinary duties of a Treasury Establishment.

3. At Sub-divisional Treasuries the Money Order Offices are under the charge of the Sub-divisional Officers.

4. The amount of each order is limited to Rupees 150.

5. The aggregate amount in favor of any one person on a *sudder* Treasury must never exceed Rs. 500 in one day, unless it be on a *surplus* Treasury, when the Officer in charge of the drawing Treasury may at his discretion grant orders to a larger amount.

6. When orders are drawn upon any one Treasury in excess of Rs. 500, a special intimation must be sent to the Office drawn upon, in addition to the usual Advice.

7. Orders on Sub-divisional Treasuries must be limited to small amounts, unless under special instructions.

8. An Issuing Officer may refuse compliance with requisitions for Money Orders when he sees sufficient reason for so doing. For instance, should the issue of orders lead to an embarrassing accumulation of funds, it may be prudent to refuse to issue until the Treasury balance is reduced to a convenient limit.

9. Payment of orders once drawn must, on no account, be refused; but in the event of a Treasury continuing to draw heavily to the inconvenience of the Offices drawn upon, the circumstance should be communicated to the Head Office of the Circle and to the Local Accountant General.

10. The following rates of Commission are chargeable on Money Orders:—

	Rs.	*Rs.*	*As.*	*P.*		*Rs.*	*Rs.*	*As.*	*P.*
ums not exceeding	10	0	2	0	On sums not exceeding	100	1	0	0
Do. do.	25	0	4	0	Do. do.	125	1	4	0
Do. do.	50	0	8	0	Do. do.	150	1	8	0
Do. do.	75	0	12	0					

11. No Order is to contain a fractional part of an anna.

12. No Order is to be made out in favor of two or more persons.

13. Applications for Money Orders must be made in the requisition form only, and care should be taken before granting an order that the applicant gives clearly his own full name and address, with the full name and address of the Payee.

14. Prefixes, such as Mrs. or Miss, should be omitted.

15. For Natives the caste or tribe must also be given.

16. In cases where a Remitter is unable to give the full name of the Payee, he should be asked to state his occupation or to give such information as may lead unmistakeably to his identification, such as his rank, trade, profession or name of firm.

17. In the case of a plurality of names, a single name in full, with initials of the remainder, is sufficient.

18. When an order is granted for even Rupees, a line drawn, or the word "only" should be added after the amount expressed in words, so as to prevent alterations.

19. If any error be committed in filling up a Money Order, a new Order must be made out, as no alterations or erasures are permitted. The faulty order must then, with its Advice, be stamped *cancelled,* and forwarded with the first Weekly List of issues and payments to the Head Office of the Circle, an explanation of the cause of cancellation being entered against the corresponding number of the Order in the List of issues.

20. Care must be taken in separating an Order from an Advice that neither Order nor Advice be torn.

21. No Order should be paid before the receipt of its Advice, which must correspond in number, date and amount, the name of the Payee as advised, agreeing with that of the applicant for payment.

22. Should the signature on an Order presented for payment differ from the name of the Payee entered in the Advice, or should the person applying for payment be unable to give the name and address of the Remitter, payment should be refused.

23. In cases where there may be a slight discrepancy only between the name of the Payee as advised and his signature on the Order, payment need not be refused if the person presenting the Order is of known respectability and can prove satisfactorily that the remittance was intended for him. A Treasury Officer may exercise his discretion in requiring a Payee to guarantee a refund in case of wrong payment.

24. If an Order be presented for payment before its Advice has been received, a second Advice should at once be called for from the Issuing Office, and the Payee informed of the cause of refusal of payment and requested to call again or leave his address, so that he may be communicated with in the event of the original Advice arriving before the second. It is essential that the public should be as little inconvenienced as possible, and that no vexations or unnecessary delays in the encashment of Money Orders should take place.

25. After once paying a Money Order by whomsoever presented, the Office is not liable to any further claim.

26. As Advices of Money Orders are received, they should be immediately examined, so that should any Advice have been wrongly received it may be sent by the *first* post to its proper destination.

27. Advices, after examination, should at once be entered in the

"Register of Advices", and then filed in a place of security accessible only to the Officer in charge of the Treasury or by his permission.

28. Should there be any irregularity in an Advice, such as a discrepancy between the amount in figures and the amount stated in writing, it should, after entry of both amounts in the Register of Advices, be returned to the Issuing Office for correction, whence it should be sent back corrected without delay, the words "Corrected Advice" being written across it.

29. If an Order is presented for payment before the receipt of the corrected Advice, the lesser amount may be paid, provided no other discrepancy appears between the Order and the entry in the Advice Book.

30. Money Orders are not transferable.

31. A Payee need not attend the Office personally to obtain payment, if the particulars referred to in Rule 13 are given in writing and there is no ground of suspicion. In case of doubt the Remitter's transmitting letter should be called for or the Payee requested to appear in person. The Order must always bear the signature of the Payee.

32. When payment of an Order is refused in consequence of the particulars required not according with the Advice, the person presenting it should be requested to communicate with the Remitter with a view to obtaining a correction of the Advice from the Issuing Office, on receipt of which the Order may be paid if the error has been on the part of such Office. If the error has been caused from any fault of the Remitter, he must obtain a fresh Order.

33. Money Orders presented through a Bank may be paid without any enquiry as to the Remitter, if the signature of the Payee agrees with the name advised, but not otherwise.

34. A Payee who is unable to write must appear in person at the Treasury, bringing with him some one known to the Paying Office to witness his mark in writing in the presence of that Officer, as for example:—

WITNESS, Henry Cook *No. 1, Chowringhee*	*his* Joseph + Allen *Mark.*

The Paying Officer will then certify the payment by adding his initials.

35. It is not necessary that the witness should be personally acquainted with the Payee, but he should be known to the Paying Officer.

36. It is desirable, though not imperative, that no person connected with the Treasury Establishment should be a witness unless he is personally acquainted with the Payee, when the circumstance should be stated on the face of the Order.

37. If an Order is not presented for payment before the end of the 4th calendar month following the month of its issue, it must be renewed, a second commission being charged equal in amount to the first commission already paid on the Order, according to the scale laid down in para. 10, thus:—an order issued in January cannot be paid after the end of May.

38. Orders remaining unpaid after one year from the date of issue, *e. g.*, issued in January but unpaid at the end of the following January, are to be considered as void and lapsed to Government; they should not therefore be paid.

39. The renewal of an Order at any time within one year gives no claim to exemption from this Rule.

40. Orders issued and their corresponding Advices, together with all correspondence and statements, must bear the full signature of the Officer in charge of the Treasury.

41. Duplicate Orders may be granted to the Remitter or the Payee on their reporting the loss of an Order and applying for a duplicate, but on no account should an application from a third person be attended to unless the authority of either of the two principals is produced.

42. Orders may be renewed, provided they have not lapsed to Government. (See Rule 38.)

43. No transfers or alterations of name can be permitted, but the original Order must be cancelled and a fresh Order obtained.

44. Duplicate Orders can be issued by the Head Office only of each Circle, to which applications for their issue must be sent. On the issue of a duplicate Order by Head Office, the date must be entered in the Journal of Issues at the original Issuing Office. No duplicate must be paid unless the original is outstanding, and the original, if presented subsequent to the payment of the duplicate, must be refused, the words "Paid on duplicate" being written across the Order, which may be retained or returned to the Payee as he may desire.

45. Repayments may be granted by the Issuing Office on presentation of the original Order, provided a duplicate has not been applied for or obtained, in which case the refund should be refused until a non-

payment certificate has been received from the Paying Office and payment stopped. The usual form of application must be filled in by the applicant, and addressed to the Collector.

46. When a repayment is made, immediate intimation must be sent, by first post both to the Paying Office and to the Head Office, when the Paying Office will cancel the Advice and forward it with the first list of payments to the Head Office together with the letter of intimation.

47. In case of requisition for renewal, the Orders must be forwarded by the applicant, together with the application, to the Head Office under registered cover. The address to which such Orders are to be returned must be distinctly written so as to prevent miscarriage.

48. When a repayment is applied for by a Remitter for the purpose of having the name of the Payee or of the Station drawn upon altered, the second commission charged for the refund will cover the cost of the fresh Order. The *amount* must be unchanged or a new Order issued in usual course.

49. The charge for any two or more alterations will be the same as the commission charged on the original Order, and is to be credited in the Treasury Accounts as *second* commission, in contradistinction to the first commission paid on the original Order.

50. When a repayment is made, the word "Repaid" with date of repayment and amount of second commission charged is to be written across the face of the Order in red ink, and be attested by the Officer in charge, who must also note on the repaid Order whether the fresh one has been granted for the same amount.

51. The requisition must be attached to and submitted with the original Order when accompanying the list of payments.

52. Lapsed Orders cannot be refunded without the sanction of the Comptroller General, to whom the particulars of the case must be sent for orders.

53. Treasury Officers will furnish to the Head Office of their Circles weekly lists; the one showing the Money Orders issued with the commission levied on them, and the other showing merely the Orders paid. The list of payments must be supported by the Orders paid and their Advices.

54. Advices of Money Orders must be despatched without fail on the day that the Orders are issued. They must be prepaid by service stamps.

55. All Orders issued or paid, as well as their Advices, must have the date of issue or payment legibly impressed with the Money Order stamp in the bracket space assigned for the purpose. Should the stamp be indistinct, the date of payment must be filled in by hand.

56. The Forms of Journals of Orders issued and paid must be initialled daily by the Treasury Officer.

57. On an application for a Money Order, the particulars must first be entered in the Journal, and then the corresponding Order and Advice must be prepared, and the date stamped on both. Officers issuing Money Orders are directed to use caution that the money be always paid down before any entry is made in the Journal.

58. A Register of Advices received must be kept in the prescribed form, the Advices being entered daily on receipt. Great care is required in keeping this Register, as on its correctness depends greatly the reliableness of the statements of lapsed Orders and Orders outstanding at the close of the Official year.

59. The lapsed Order Statement is to include all Orders which have ceased to be payable under Rule 37, at the close of the month,* the Advice being marked as *cancelled* and submitted with the Statement to the Head Office of the Circle.

60. A Statement of Orders outstanding on the 31st March in each year must be rendered to Head Offices of Circles within at least fifteen days after the close of the Official year.

61. A yearly report on the working of the Money Order system at each Station must be submitted to the Head Office of the Circle not later than the end of April. Independently of this report, it is the duty of the Treasury Officer to keep the Local Accountant General acquainted with the working of the system, as it affects his cash balance, especially informing him of any large receipts or payments.

62. A sufficient quantity of all necessary forms should always be kept in stock, and indents for fresh supplies forwarded to the Head Office in sufficient time to admit of their being complied with before the supply in hand is likely to be exhausted. Blank Money Order forms must be kept under the personal charge of the Treasury Officer.

63. Promptness in attending to correspondence from Head Office is indispensable, and no undue delay in furnishing required lists and statements should on any account be permitted.

*The calendar month.

2. The following are the Rules for conducting the business of the Overland Money Orders:—

P. O. N. Simla 14th Sept. 1872; *Ft. St. Geo. Gazette* p. 1648, 1st Oct. 1872.

1. The Offices established in India for the transaction of Inland Money Order business will transact also the business of Overland Money Orders.

2. Any person desirous of remitting money to the United Kingdom by means of an Overland Money Order should apply to a Money Order Office furnishing the particulars described below:—

Overland Money Order Application

For £........ s........ d.........

Payable to..

Residing at..

Name of Remitter..

Address..

Date..

3. The residence of the person to whom the Order is to be made payable should be carefully given by the remitter, as it is on this information that the London Office determines the particular Money Order Office in the United Kingdom at which the Order can be most conveniently made payable.

4. No Overland Money Order can exceed £ 10, or contain the fraction of a penny.

5. The amount chargeable in India for an Order payable in the United Kingdom can be ascertained from any Money Order Office. The scale of Indian charges is liable to vary with the rate of exchange; for the present the scale of charges is as follows:—

Amount of Order.			Cost of Order.		
£	*s.*	*d.*	*Rs.*	*As.*	*P.*
10	0	0	107	0	0
7	10	11	80	11	4
7	10	0	80	4	0
5	0	11	53	15	4
5	0	0	53	8	0
2	10	0	26	12	0

6. The sum chargeable for an intermediate amount can be obtained from the next higher amount in the above schedule by deducting from the "cost" at the rate of eight annas for every shilling and eight pie for penny, by which the "amount" is reduced.

7. For each remittance, the remitter will be furnished with a receipt with all needful information printed on the back. This receipt will be retained by the remitter; all that he has to do being to write to the payee in England, informing him of his (the remitter's) name, as entered in the receipt. The payee in England will receive the Money Order direct from the London Office.

8. Orders for remittances from the United Kingdom payable in India will be forwarded without charge for postage by the Post Master Bombay, to the payee in India, and, if there be no Money Order Office at his address, the Post Master of Bombay before issuing the Order, will enquire of him as to the Office at which payment can most conveniently be taken. These Orders will be in the same form, and subject to the same rules in respect of payment, as ordinary Inland Money Orders, except that the payee will not be required to give information respecting the *address* of the remitter in Britain, but only in respect of his surname and Christian name.

SECTION 7.

PAPER CURRENCY DEPARTMENT.

Act III. of 1871. Sec. 3.

1. ***The Department of Issue.*** The Department of Issue shall issue promissory notes of the Government of India payable to bearer on demand, for such sums, not being less than five Rupees, as the Governor-General in Council from time to time may direct. This Department is headed by an Officer called the Head Commissioner of the Department of Issue, and two other Officers, called, respectively, the Commissioner of the Department of Issue at Madras and the Commissioner of the Department of Issue at Bombay. The Governor-General in Council establishes from time to time, by order published in the *Gazette of India*, Districts, to be called Circles of Issue, three of which Circles shall include the towns of Calcutta, Madras and Bombay, respectively. In each Circle

Sec. 4.

Sec. 5.

some one town is appointed to be the place of issue of Notes, in which an Office or Offices of Issue is established and declares that, for the purposes of this Act, any such town (other than Calcutta, Madras or Bombay) shall be deemed to be situate within such Presidency as is specified in the order. There is a Deputy Commissioner for each Circle of Issue other than those which include the towns of Calcutta, Madras and Bombay. The Commissioners at Madras and Bombay and the Deputy Commissioners in the Presidency of Fort William in Bengal, shall be subordinate to the Head Commissioner; and the Deputy Commissioners in the Presidencies of Fort St. George and Bombay shall be subordinate to the Commissioners of Madras and Bombay, respectively. All Officers of the Currency Department shall be appointed, suspended or removed, by the Governor-General in Council.

Sec. 6.

Sec. 7.

Sec. 8.

2. *Supply and Issue of Currency Notes.*

Sec. 9.

The Head Commissioner of Issue shall provide Promissory Notes of the Government of India payable to bearer on demand, and shall supply the Commissioners at Madras and Bombay, and the several Deputy Commissioners with such Notes as they require. All such notes shall bear upon them the name of the town from which they are severally issued, and shall be payable only at the Office or Offices of Issue of such town and at the Presidency town of the Presidency, within which such town is situate. The name of the Head Commissioner, or either of the Commissioners, of a Deputy Commissioner, or of some other authorized person shall be subscribed to every such Note, and may be impressed thereon by machinery, and then shall be taken to be valid signatures. The several Commissioners shall on the demand of any person, issue from the Office or Offices of Issue established in their respective Circles, Promissory Notes of the Government of India payable to bearer on demand—(*a*) in exchange

Sec. 10.

Sec. 11.

for the amount thereof in current silver coin of the Government of India; or, (*b*) in silver bullion or foreign silver coin at the rate of nine hundred and seventy-nine Rupees per one hundred and eighty thousand grains of silver fit for coinage and of the standard fineness prescribed by the Indian Coinage Act, 1870: Provided that in all places where there is no Mint of the Government of India, any such Commissioner may refuse to issue Notes in exchange for silver bullion or foreign coin. The

Sec. 12.

Governor-General in Council may, from time to time, by order published in the *Gazette of India*, direct that notes to an extent to be specified in the order, not exceeding one-fourth of the total amount of issues represented by coin and bullion, shall be issued at such Offices of Issue as are named in the order, in exchange for gold coin of full weight of the Government of India or for foreign gold coin or gold bullion, at the rates and according to the rules and conditions fixed by such order.

Sec. 13.

The several Commissioners may require any bullion or foreign coin so received to be melted and assayed. Any loss of weight caused by such melting or assay shall be borne by the person tendering the bullion or coin.

Sec. 14.

Every person so tendering bullion or foreign coin and depositing it in any Office of Issue shall, after the expiration of the time necessary for melting and assaying the same, be entitled to receive therefor a certificate signed by the person authorized to issue the Notes. Such certificate shall—(*a*) acknowledge the receipt of such bullion or foreign coin, (*b*) state the amount of Notes issued or of such Notes and cash to which the holder is entitled in exchange for such bullion or coin, (*c*) state the interval on the expiration of which, if the certificate be presented to such Office, the holder shall be entitled to receive such amount.

Sec. 15.

A Note issued within any of the said Circles of Issue from any Office of Issue in such Circle, shall be a legal tender to the amount expressed in such Note, in payment or on account of

any revenue or other claim to the amount of five Rupees and upwards due to the Government of India, any sum of five Rupees and upwards due by the Government of India, or by any body corporate or person in British India: Provided that no such Note shall be deemed to be a legal tender by the Government of India at any Office of Issue.

Sec. 16. 3. ***Reserve.*** The whole amount of the coin and bullion received for Notes shall be retained and secured as a reserve to pay such Notes, with the exception of such an amount, not exceeding sixty millions of Rupees, as the Governor-General in Council, with the consent of the Secretary of State for India, from time to time fixes. Sec. 17. The amount so fixed shall be published in the *Gazette of India*, and the whole or such part thereof as the Governor-General in Council from time to time fixes, shall be invested in securities of the Government of India: the said coin, bullion and securities shall be appropriated and set apart to provide for the satisfaction and discharge of the said Notes; and the said Notes shall be deemed to have been issued on the security of such coin, bullion and securities, as well as on the general credit of the Government: any silver bullion or foreign coin received under this Act may be sold or exchanged for silver coin of the Government of India, and any gold coin or bullion received may be sold or exchanged for silver coin or bullion to be so appropriated and set apart instead of the gold coin or bullion. For these purposes, silver bullion and coin shall be rated at ninety-eight Rupees per eighteen thousand grains of standard fineness, and gold bullion and coin at the rates fixed by the Governor-General in Council. Sec. 18. The Government securities so purchased shall be held by the Head Commissioner and the Master of the Mint at Calcutta in trust for the Secretary of State for India in Council. Sec. 19. The Head Commissioner may, at any time when ordered, sell and dispose of any portion of the above-

mentioned limited amount of Government securities. For the purpose of effecting such sales, the Master of the Mint at Calcutta shall, on a request in writing from the Head Commissioner, sign and endorse such Government securities, or purchase them. The interest accruing on the securities purchased and held shall be entered in a separate account, to be annually rendered by the Head Commissioner to the Governor-General in Council. The amount of such interest shall from time to time, as it becomes due, be paid to the credit of the Government of India, under the head of "Profits of Notes Circulation", and an account showing the amount of such profits and of the charges and expenses incidental thereto, shall be made up and published annually in the *Gazette of India.*

Sec. 20.

Sec. 21. 4. ***Private Bills payable to Bearer on Demand.*** No body corporate or person in British India shall draw, accept, make or issue any bill of exchange, *hundí*, promissory note or engagement for the payment of money payable to bearer on demand, or borrow, owe, or take up any sum or sums of money on the bills, *hundís* or notes payable to bearer on demand, of any such body corporate or of any such person: but cheques or drafts payable to bearer on demand or otherwise, may be drawn on bankers, shroffs, or agents, by their customers or constituents, in respect of deposits of money in the hands of such bankers, shroffs, or agents, and held by them at the credit and disposal of the persons drawing such cheques or drafts. A breach of these provisions shall be punished with a fine equal to the amount of the bill, *hundí*, note or engagement in respect whereof the offence is committed. Prosecutions shall be instituted by the Commissioners of the Circle of Issue in which such bill, *hundí*, note or engagement is drawn, accepted, made or issued. All fines imposed may be recovered, if for offences committed outside the local limits of the Presidency towns, in the manner

Sec. 22.

prescribed by the Code of Criminal Procedure, and, if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of those towns.

Sec. 23. 5. ***Miscellaneous.*** An abstract of the accounts of the Department of Issue showing—(*a*) the whole amount of Notes in circulation, (*b*) the amount of coin and bullion reserved, distinguishing gold from silver, and (*c*) the amount of the Government securities held by the said Department, shall be made up monthly in Calcutta, and published as soon as may be in the *Gazette of India.*

Sec. 24. All Notes issued shall be deemed to be Promissory Notes of the Government of India, and may be so described in all indictments, and in Criminal and Civil proceedings.

Sec. 25. The Governor-General in Council may from time to time, by notification in the *Gazette of India*—(1) fix the amounts (not being less than five Rupees) for which Notes shall be issued under this Act, (2) alter the limits of any of the said Circles of Issue, (3) declare the places at which Notes shall be issued under this Act, (4) fix the rates, rules and conditions at and according to which gold may be taken in exchange for Government Promissory Notes issued, (5) fix the charge for melting and assaying bullion and foreign coin received for such Notes, (6) fix the interval on the expiration of which holders of certificates shall be entitled to receive such Notes, (7) regulate any matters relative to Paper Currency which are not provided for by the Act, (8) revoke or alter any notification previously made under it.

A. G. C. No. 55, 12th Jan. 1865. 6. ***Receipt, Issue and Registry of Currency Notes.*** The Deputy Commissioner of a Circle must always be prepared to give cash in exchange for Notes that have been issued by him, and which bear the stamp of his Circle.

7. Deputy Commissioners do not cash the Notes of any Circle other than their own, except, when required by the Com-

missioners; they cash the Madras Circle Notes to the extent the Commissioner may hold their own Circle Notes.

A. G. C. No. 51, 21st Dec. 1864.

8. Treasury Officers are required to keep Registers of all Government Currency Notes received and paid.

9. Separate Registers or separate sheets in each volume are reserved for each denomination of Note.

10. Notes are registered in the exact order in which they are received, the first column of each Register, thus leaving only one entry each day.

11. They are also kept in the exact order in which they are received in bundles of not more than one hundred.

12. The Notes are paid away, too, in the exact order in which they stand in the Register, thus leaving one entry only in the fourth column of each Register each day.

13. There will as well be only one entry in the second and fifth columns of each Register for each transaction; that is to say, suppose one hundred Rupees in Notes of ten Rupees each are received or paid in a single transaction, the name of the payer or payee will only be entered once, the ten numbers being bracketed together.

14. This form of Register is observed with reference to all Notes, whether received from the Treasury at the Head Office of the Circle of Issue, or from the public. When Notes are not paid away, but returned to the Treasury at the Head Office of the Circle of Issue, a statement to that effect is written across the column, "date of paying away," and "to whom paid."

A. G. C. No. 12, 4th June 1867.

15. Treasury Officers are required to submit monthly a statement showing the stock of Notes of each Circle held by them on the last day of each month, from which a general statement is compiled and sent to the Commissioner of Paper Currency. The information required from Treasury Officers under this rule is embodied in the Cash Balance Report.

A. G. C. No. 119, 27th May 1862.

16. Currency Notes are received in payment of all demands of Government.

Ft. St. George Gazette, 12th Feb. 1867, p. 281.

17. Treasury Officers are generally required to keep up their supply of Notes of the local circle by ordinarily cashing all such Notes on demand.

18. The Government is not required by law to cash Currency Notes at any of its Treasuries; but this provision is availed of only when the demand of silver for Notes may be such, that the Treasury Officer could not meet it without serious inconvenience. In the case of travellers payment of Currency Notes are not refused if the amount is not excessive.

A. G. C. No. 16, 7th Augt. 1865.

19. Government Treasuries must accept the Notes of other Circles when tendered by Railway Companies as *bonâ fide* earnings from travellers.

Do. No. 119, 27th May 1862.

20. Supply of bills are paid generally at the option of holders, either in coin or Notes, subject to such instructions as may from time to time be received from the Accountant-General.

Do. No. 133, 5th July 1862.

21. Bengal and Bombay Currency Notes may be received in the Treasuries, and re-issued to private parties, provided that each Officer is careful not to receive more than he will probably be able to dispose of.

G. O. Finl. Dept. No. 576, 21st Dec. 1867.

22. Branch Banks, which are in charge of Government balances, cannot charge discount for cashing Currency Notes. When the amount of the Notes presented to them for encashment exceeds the available amount of the Government Funds in their possession, and the excess Notes cannot be conveniently cashed at par, they must be refused, and the holders referred to the Office of the Circle of Issue.

A. G. C. No. 4,605, 23rd. Nov. 1867.

23. Treasury Officers should see that all Notes presented for encashment have got the watermark.

24. Notes of which the injury exceeds that which would be caused by fair wear and tear should not be accepted; but the possessors should be directed to apply to the Currency Office for payment under the rules for payment of mutilated Notes.

A. G. C. No. 2, 18th May 1866.

25. Treasury Officers are required to supply to all comers on demand, freely and without inquiry, such Currency Notes of any value as they may have in hand, whether they be asked for in exchange for silver, or in payment of demands on Government.

A. G. C. No. 6, 11th May 1865.

26. ***Remittances of Currency Notes.*** Notes that are in a fit state to be re-issued are never returned to the Presidency, except under the direct instructions of the Accountant-General; but Treasuries are required generally to clear quarterly of all Notes not appertaining to their circles.

A. G. C. No. 1,687, 26th June 1867.

27. Ordinarily Notes should not be sent in halves for remittance by Government Officers, and, certainly, when the amount is large, the remittance should be made under escort.

28. All Notes received, which the Collector may consider unfit for re-issue are retained in the Treasury, and finally sent to the Madras Bank in the same manner as directed for Notes of other circles.

A. G. C. No. 1,687, 26th June 1867.

29. Whenever it is possible, advantage is taken of remittance of Treasure to send these Notes under escort, and failing such an opportunity, when it is necessary to send the Notes by post, and cut them in halves for safety of transmission, the Treasury Officer is required to send a certificate that the Notes have been divided by him, and immediately sealed up in his presence for despatch. This sanction for cutting Notes in halves should certainly not be availed of, except under particular or emergent circumstances.

A. G. C. No. 21, 17th Oct. 1865.

30. Notes of other circles, which cannot be readily re-issued, are remitted to the Presidency in the manner provided for.

Do. do.

31. The Bank credits the remitting Treasury on receipt of the Notes.

A. G. C. No. 50, 17th March 1868.

32. All advertisements of lost Notes, published in the *Fort St. George Gazette*, or the *District Gazettes* of the Collectorates in which the Circle Offices are situated, are re-published in *District Gazettes*.

33. A Register of such lost Notes is kept at each Treasury, Huzur or Talook, authorized to receive or issue Currency Notes, and before cashment of a Note, reference is invariably made to this list. If the Note happen to be a lost or stolen one, the name, address, and other particulars necessary for the identification of the presenter must be ascertained and entered in the Register before payment is made on it.

34. When a lost or stolen Note is paid, the fact is at once published in the *District Gazette*, and intimation given to the Commissioner or Deputy Commissioner of the circle to which the Note belongs. Lost Notes should not be re-issued. (Vide Circular from the Commissioner of Issue of Paper Currency, dated 5th March 1868, No. 462.)

35. The Rules and form of advertisement of lost Notes, published at page 1647 of the *Fort St. George Gazette* of 15th November 1867, are required to be published in the *District Gazette* in English, as well as in the local vernacular at least once every year.

36. Persons who lose Notes are left to advertise them in such manner as they think best; they should themselves give information to such offices as they think proper.

37. Payment of such Notes cannot be refused, unless there be good reason for supposing that the presenter is not a *bonâ fide* holder.

A.G.C.No.39, 20th Nov. 1868.

38. Immediately on presentation of a lost Note at the Treasury, the Treasury Officer is required to inform the Police that a certain lost Note has been presented and intimate the fact to the Office from which the Note was issued.

39. That Office, on the information, places the loser of the Note in communication with the Police, and removes the Note from the list of lost Notes.

40. The loser proceeds in the matter in the way he thinks fit.

A. G. C. No. 6,466, 2nd March 1868.

41. In the event of such Notes being detained by the Magistrates for more than a day, Treasury Officers, in order to avoid any deficiency in the cash balance, obtain the receipt of that Officer, debit the value of the Note under "Advances Recoverable" in the Treasury Account; but there will, in general, be no necessity for detention by the Magistrate as he can take down all the particulars of the Notes, and return them on the same day.

A. G. C. No. 3,000, 29th Augt. 1867.

42. *Quarterly Indents.* Officers in charge of Civil Treasuries are required to forward their Indents for Currency Notes quarterly to the Accountant-General. The Indents should be prepared in time to reach the Accountant-General one month before the commencement of the quarter.

43. The Indents should embrace the requirements of the whole District including the estimated supplies for the Talooks. In the Bank Accounts of those Districts, wherein the Huzur Treasury work is conducted by the Agents of the Madras Bank, the supplies to the Talooks should be debited as they are made.

44. In preparing the Indent, it should be borne in mind that Currency Notes are forwarded with a view to their local circulation.

A. G. C. No. 2, 18th May 1866.

45. The Accountant-General will not comply with Indents of a higher value than Rupees 100, until it can be reasonably shown that the Notes are all required for such circulation.

A. G. C. No. 55, 12th Jan. 1865. 46. The Indents after being examined, and even revised, if necessary, are forwarded by the Accountant-General for execution to the Commissioner or the Deputy Commissioner of the Circle in whose range the Treasury is situated.

A. G. C. No. 224, 13th May 1863. 47. Treasury Officers are required to see that there is always a supply of Notes in each of their Talook Treasuries sufficient to meet the demand that may at any time arise.

A. G. C. No. 55, 12th Jan. 1865. 48. As Notes cannot be issued by the Deputy Commissioners without receiving in exchange the value in coin, it is incumbent upon the Collectors of the Districts in which the Head-Quarters of the Circles are situated, to pay cash from their Revenue Treasuries to the Deputy Commissioner of Issue for all Notes indented for, by the Collectors attached to their respective Circles.

SECTION 8.

PAYMENT OF MILITARY PENSIONS.

1. ***Regulations regarding the mustering and paying of Pensioners.*** The duty of paying pensioners throughout this Presidency is to be conducted by the Officers in immediate charge of Civil Treasuries, Zillah or Talook, with the exception of the undermentioned Stations, which are to be conducted by Military Officers under the superintendence of the Commanding Officers of Stations.

Arcot	Chicacole	Kamptee
Arnee	Condapilly	Madras
Bangalore	Ellore	Masulipatam
Bellary	Guntoor	Mount
Berhampore	Jaulnah	Rajamundry

Samulcottah	Trichinopoly	Vizagapatam
Secunderabad	Vellore	Vizianagram

and other places beyond the Frontier Foreign States are also excepted.

2. On the issue of a Pension Certificate to a new Pensioner, the Officer in charge will notify on the face of it the date of its receipt, and issue a ticket in lieu of it.

3. A Monthly Return in the prescribed form is to be furnished to the Superintendent of Pensions by all Officers, Civil as well as Military, who are charged with the payment of Pensioners, and they are to be despatched on or before the 10th of each month.

4. All casualties amongst the Pensioners, European or Native, as well as all alterations by removal, etc., are to be carefully notified in the Monthly Return; and in the former case, the Pension Certificate of the deceased is to be forwarded to the Superintendent of Pensions by the Officer in charge of the Pensioners, with the first subsequent Monthly Return; the date of the casualty to be notified on the face of the certificate and signed by the Officer in charge.

5. The regulated allowance to Military Officers in charge for the payment of Pensioners will, in future, be granted only for the number actually drawn for in each month.

6. The monthly allowance drawn by the Officers in charge of Family Payments and Pensions should be inserted at the foot of the Monthly Return of Pensioners.

7. The following Books and Registers, etc., are to be kept by the Officers charged with the payment of Pensioners:—

I. Register of all Pensioners, permanent and temporary, containing copy of Pension Certificate and names of guarantees.

II. Muster Rolls, Abstracts, Rice Bills, Batta, etc. Form 5.

III. Acquittance Rolls of all Pension, Pay, Rice Money, Batta, etc. Form 6.

IV. Monthly and Miscellaneous Returns of all Pensioners and Register of Passports and last Pay Certificates. Form 7.

8. Officers Commanding Stations are not required to muster Pensioners personally, but an Officer will be detached annually on the application of the Superintendent of Pensions to the Military authorities of Divisions and Forces (not at any fixed period), to take one of the musters to examine and minutely inspect all Pensioners and heirs comparing each one with the description given in certificate and forwarding a report of the same when concluded to the Superintendent. The Officer in charge is to be present during the examination and will assist personally the examining Officer.

9. The Muster of Pensioners paid by Military Officers will take place in *February, June and October of each year, and an Officer will be detached annually, on the application of the Superintendent of Pensions to the Military authorities of Divisions and Forces, (not at any fixed period) to take one of the musters, and minutely to inspect all Pensioners and children.

10. Pensioners paid by the Civil authorities will be mustered and inspected annually by a Committee or an Officer other than the paying Officer, to be appointed by the Collector of the District.

11. Both in mustering and paying Military Pensioners they must be carefully compared with the description contained in their Pension Certificates, and no pay shall be drawn for any Pensioner who has not been duly mustered.

12. Mustering Officers are permitted in particular cases, to dispense with the attendence of individual Pensioners on satisfactory grounds being shown for such indulgence, but in these cases two guarantees from the Pensioners must be produced by each Pensioner.

13. The muster of Native Female Pensioners should be conducted with due consideration to their caste and condition

*Altered according to the Circular of the Superintendent of Pensions, dated 31st October 1870, No. 33.

in society, and such as on that account do not appear in public, may be allowed to appoint a Vakeel (with the concurrence of the Superintendent) to receive their stipends, and be exempted from appearance at public muster, or at the mustering Officer's quarters. It will, however, be the duty of the mustering Officer, to ascertain by the best means in his power, that such Pensioners are alive, which he will be always enabled to do by making enquiry from some respectable Natives of the same caste. Female Pensioners excused from muster under the foregoing Regulations are to be returned on the Muster Roll as such, they are also to be entered in the Monthly Return, in the list for that purpose, in which, apposite to their names are also to be inserted the names and rank or designation of the Vakeels or individuals who attend to receive their pay, and whenever practicable, these Vakeels should be themselves in the receipt of pay or pension from Government or otherwise of known respectability of character.

14. On Pensioners arriving at a station to reside, or who may occasionally resort to it on furlough, etc. they must be strictly examined with reference to their Pension Certificates previous to their pay, etc. being drawn.

15. It is particularly desirable that Pensioners should fix their residence, that their identity may be within the knowledge of the mustering Officer, they, therefore, should be encouraged by every proper means to adopt this course.

16. The efficient control of the Pension Establishment greatly depending on the accuracy with which the musters are taken, the strictest attention is required in the performance of this duty, to prevent the transfer of certificates on the decease of their holders to any other person, and to check any other irregularities which may be attempted.

17. When a pension is drawn for more than one month in arrears, the pension for the month last due, is to be inserted in the body of the Abstract, and the preceding month's pension

under the head of "extra charge" as is customary in Abstracts of the pay of regular troops.

18. As it sometimes happens that Pensioners whose allowances have been drawn for them by the Officer in charge, do not come forward regularly to receive the amount, it is directed that on all such occasions the same may be returned to the Paymaster, and the circumstance reported to the Superintendent and Examiner Pay Department. Form 9.

19. Pensioners who may have obtained leave of absence to proceed from one station to another, are invariably to be furnished with Passports and Certificates of last pay. Forms Nos. 10 and 11, in the former, the period of furlough granted must be particularly specified, and it will be the duty of Officers in charge of Pensioners at the several stations to direct the immediate return of all Pensioners who may have exceeded the period, for which leave of absence was granted.

20. No pay is to be drawn for a Pensioner who may have exceeded the leave of absence granted, except when such leave of absence is regularly extended, in which case a report of such extension must be made to the Officer in charge of Pensioners at the station the Pensioner belongs, in sufficient time to admit of his being duly accounted for in the next Monthly Return.

21. Advances of pay to Pensioners other than those prescribed in paras. 3 and 4 of G. O. G. No. 486 of 20th November 1860, made without the sanction of the Superintendent of Pensions, will be at the risk and responsibility of the Officer making the advance.

22. The Muster Rolls of Pensioners which accompany the Abstracts for the months between those of the regular musters, shall be certified at the foot by the Officer in charge of Pensioners in the following form:—

"I do hereby certify that the above is a correct Roll of the Military Pensioners drawing pay at—and that the whole of the Pensioners in-

cluded in it, and not otherwise accounted for in the remarks of this Roll are, to the best of my knowledge and belief, alive."

23. All Military Pensioners, excepting such as may be specially excused by the Superintendent from attending General Musters or from personal appearance at the Pension Office, shall invariably receive their pay in the presence of the Officer charged with the duty of paying them, whose duty it will be to register in a book to be kept for the purpose, the date on which each Pensioner is paid; this book to be a record in his Office and its correctness to be attested monthly by his signature; and this Officer will, on the last day of every month, forward to the Superintendent of Pension a Report in Form 12.

24. Such Pensioners as are exempted from General Musters are to be included in the Monthly Return as laid down in Form No. 4, and those who may be excused from personal appearance at the Pension Office as a temporary measure or otherwise, will be noted at the foot of the Report No. 12, which is alluded to in the preceding paragraph, agreeably to the Form therein exhibited.

25. In the payment of Pensions on account of individuals who are exempted from General Muster or personal attendance, it will be duty of the paying Officer to satisfy himself of the respectability of the party to whom the amount of such pensions is paid.

26. Civil Officers on whom the duties of mustering and paying Military Pensioners may at any time devolve, will receive from the Paymasters of the nearest stations, copies of Regulations with the form of Pay Abstract and detailed Muster Roll, on which the Pensions are to be drawn, with such particulars connected therewith, as may be necessary for their information; the Civil Officers will pay and muster the Pensioners, taking for their guide in the payment of each individual, the sum specified in his or her Pension Certificate.

27. All stipends on the first issue of a Pension Certificate

are to be drawn with reference to the Certificate of last pay granted to the Pensioner from the Corps or Department to which he may have belonged.

28. Authenticated copies of Pension Certificates will be issued by the Superintendent when the originals are lost or destroyed.

29. Officers in charge of Pensioners are personally responsible for the acts of their servants, and Government will hold them responsible for any loss which may result from their own supineness or the dishonesty of those whom they employ.

30. Application for Forms of Reports and Returns, should be made to the Superintendent of Pensions.

31. All Officers relieving others in charge of Pensioners will be held responsible for the adjustment of the accounts of their predecessors, and will consequently be careful to ascertain that the accounts up to the time of their taking charge have been settled, or if they have not been so, to possess themselves of the information and means necessary to their adjustment. In cases also of succession to a deceased Officer, responsibility will attach to the succeeding Officer, to give every aid in the settlement of the unadjusted accounts.

32. Officers giving over charge of Pension payments, will deliver to the relieving Officer, the balance of Pension money remaining unclaimed; as also all registers of Pension Certificates and other documents connected therewith, transmitting to the Superintendent from the relieving Officer a receipt for the balance of such Pension money, etc. accompanied by lists separately for each month, of sums unclaimed on Pension Certificates in the prescribed forms.

SECTION 9.

DISTRICT PRESS.

B. S. O. No. 353.

1. ***The Management of the District Printing Press.*** The District Presses have been established in all Districts in order to save trouble in copying and to assist in disseminating useful information to the people. The Presses should be first applied to the use of the Collectors' Offices and the *District Gazettes*, and then to the assistance of other Government Offices. Private work may also be undertaken, but only when the Press is not occupied with public work. All such work should be charged for according to the rates prescribed in the annexed table, and all Press-work should be computed in the accounts according to the same rates. All private work should be paid for on delivery, and subscriptions to the *District Gazette* should be paid quarterly in advance. An estimate of articles required for the working of the Press should be submitted to the Board once a year, and no Press articles should be purchased without the Board's express sanction. Petty articles should however be supplied from the ordinary District *Saderwared.* All books printed at the Government Presses should contain a notice on the title-page in English and in the language of the book, stating for whom the book is printed. Diglott Almanacs may be printed and published annually for sale, giving the Hindu and Mahomedan monthly Calendar parallel with the Gregorian. They should contain events of historical importance, days of note from local circumstances, as market-days and Native holidays; any rules of Government immediately affecting the people; tables of distances, weights and measures; statistics of trade; and information on any other points likely to effect the well-being of the people. When not otherwise occupied, the Presses may be utilized by printing important District Records the Board's previous sanction having been obtained.

2. The control of the District Presses is vested in the Superintendent or Head Compositor under the orders of the Deputy Collector in charge of the Treasury. All the accounts of the Department which should be kept and rendered in the prescribed form, are under the charge of the Second English Clerk, who should also correct all proofs. Collectors are authorized on special occasions of extra work, to employ extra hands and to charge their salaries in their Contingent Bills, but the necessity for their employment must be fully explained to the Board, in a Memorandum submitted by the Deputy Collector, and the Collector is held personally responsible in the matter. The Memorandum referred to should invariably accompany the Contingent Bill in support of the charge entered in it, otherwise the charge will not be passed.

Bd's. Pr. No. 463, dated 26th March 1873.

Table showing the value of a full page of Foolscap, English or Vernacular, exclusive of charge for striking:—

(Any part of a page less than ¼ to be charged as ¼.)

Names of Type.	Plain or Solid.			Quarter Tabular.			Half Tabular.			Full Tabular.		
	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
Pica or any larger body	1	8	0	1	14	0	2	4	0	3	0	0
Small Pica...........	2	0	0	2	8	0	3	0	0	4	0	0
Long Primer	2	8	0	3	2	0	3	12	0	5	0	0
Brevier.............	3	8	0	4	6	0	5	4	0	7	0	0

Small Pica English with Long Primer Tamil to be valued at Long Primer rates.

Charge for striking Rs. 2 per 1,000 impressions; or 8 Annas for every 250 or fraction thereof.

3. The following are the Rules regarding the arrangement of subjects in and the distribution of *District Gazette*:—

Bd's. Pro. 19th Sept. 1870, No. 5,795.

The first head of the Index must express the leading idea of the subject. The use of Vernacular figures even in the Vernacular Index should be discontinued. It is of the greatest importance to extend the

knowledge of English figures as widely as possible. The orderly arrangement of the subjects must be carefully attended to, separate supplements being kept for Miscellaneous Notices, Rulings of Government, Rulings of the High Court, District Administration, Department of Public Works, the Police Sheet, etc., etc., as shown below. Collectors will use their discretion as to the printing and paging of Supplements, only bearing in mind that the object is to keep different subjects carefully distinct so as to be really accessible. Statistics however should certainly have a supplement to themselves.

I. Leaves and Appointments. (Whenever there are not enough of these to fill a whole sheet, the blank space may be filled up with miscellaneous notices.)

II. District Administration, including all Circulars, Magisterial and Revenue, and all Notices about the management of Jails, etc.

III. Rulings of Government (carefully summarized). Sufficient must be collected to fill a sheet before printing.

IV. High Court Rulings, in full.

V. Postal Department.

VI. Department of Public Works.

VII. Police Weekly Sheet.

VIII. Revenue Survey and any other independent Departments that may be working in the District.

IX. Miscellaneous Notices.

X. Advertisements.

XI. Statistics.

XII. Municipal Notices.

4. This order might be altered by putting Miscellaneous Notices before Postal Department, but this is comparatively immaterial, the great point being to keep all subjects carefully distinct. Ultimately, of course, each subject will be filed separately, so that its place in any individual *Gazette* is unimportant.

5. All important and generally interesting Circular Orders and descriptive Notices of Divisional Officers, such as remarks on the conduct of business by Sub-Magistrates, and the like, must be submitted to the Collector for insertion in the Supplement devoted to District Administration (which will in-

clude Revenue and Magisterial Circular Orders). Officers writing Circulars or Notices for their *Gazettes* should bear in mind that they are intended primarily for the instruction of Village Officers and others whose capacity of understanding is as limited as their need of instruction is great. They should adopt the form of a readable narrative. The translation must generally be made in the Collector's Office, but it will be well for divisional Officers in many cases to send their own to ensure their orders being really intelligible. The Sub-editor who shall be the Treasury Deputy Collector must be made jointly responsible with the Translator for the accuracy of the translations. He must have them read over to him and must initial the translation as well as the original. An annual Index must be made and filed with the *Gazette*, and a copy sent to each subscriber and to the Board. If it can possibly be done, it is very desirable that all *Gazettes* should be out before they are issued. They should be printed on Double Double Pott paper.

6. Each Talook will be divided into a certain number of circles, each circle to contain a certain number of villages adjacent to each other. Some village centrally situated as regards the circle of villages, will be styled the *cusbah* (capital) of that circle, and the circle will be called by its name. Each central village will send a *Kavalgar* (village servant) twice a week to the Talook Huzur to take all orders, etc., for delivery in villages attached to that circle. Again, each village composing the circle will send a *Kavalgar* to the central village on certain appointed days and take the *tappal* for that village. The Moonsiff of each village will be held responsible for the due delivery of letters, etc., within his village. He will keep a book in which the date should be entered and the signature of the recipient obtained. The Goomastah will give all orders, etc., to the villages to the Dufterbund (Record-keeper) and have them sorted by him and distributed to the head quarter *Kavalgars* when they come to the talook station. The same rules will apply to *District*

Gazettes sent to the Talook for delivery. Revenue Inspectors, will see that each Moonsiff delivers orders, etc., sent to him without delay.

B. S. O. No. 356.

7. An *Official Gazette* should be published in all Districts every other Saturday in diglott (English and the Vernacular of the District). Each issue should be prefaced by a carefully prepared table of contents giving concisely the purport of each notice or article. As a rule, every thing in the *Gazette* should be in diglott, but when the Officer forwarding a notice is of opinion that its publication in one language is sufficient, it should be published, unless the Collector is of opinion that an abstract translation, in English or Vernacular, as the case may be, is desirable. In such case the abstract may be prepared in the Collector's Office, and published. Two Supplements to the *Gazette* should always be published, one the Police Sheet, containing all matters of special interest to the Police Department, and the other containing the Standing Orders of the Board of Revenue in English and the Vernacular. As many extra copies of the Police Sheet as are required should be supplied to the Police Department. The spare copies of the Supplements containing the Board's Circulars, should be bound up at the end of each year and sold at Rupees 2 per copy. Whenever Acts, Bills or other lengthy papers are published in the *Gazette*, they should be put in a Supplement, so that all may be filed consecutively. A complete copy of every *Gazette* issued, including the Supplements when they do not contain Acts or Bills, should be submitted to the Board of Revenue.

8. The Calendar and a Statement showing the arrival and departure of Vessels should be published weekly, and the following statements monthly: the Cultivation and Rain-fall; Price-list; Demand Collection Balance Statement; Statement of business in the Talooks; Salt Sales and Manufacture Statement; Statement of Exports and Imports; Vaccination Statement; and Statement show-

ing the working of the Dispensary. The *Gazette* shall also contain all Orders of a general nature, notices of offences committed, of appointments, promotions, leaves of absence, returns from leave, dismissals, suspensions, punishments, deaths, resignations, etc. among the District Servants; abridgments or brief notices of Orders of Governments or Acts of the Legislatures, and other matters of general or official concernment, such as Rolls of unclaimed sums in Regimental Cash Chests; sales of land and notices of Abkarry Rents; sale notices, etc.; all Circulars issued by the Local Authorities when of the nature of Standing Orders; Circular Orders of the Board of Revenue and of the High Court; the result of Criminal trials; lists of stolen property; description of escaped convicts, and offers of reward for their apprehension; changes in Postal Rules; the progress of the Railway and other Public Works; the proceedings connected with local exhibitions; advertisements inviting tenders for contracts; notices of the dates of preliminary and other hearings in the Civil Courts; decisions of the Civil Courts, whether for Plaintiff or Defendant; place where the Collector will hold his Cutcherry during the ensuing week, and similar items of intelligence should also appear in the local *Gazette.* The Advertisements and Circulars of the Officers of other Public Departments should be published free of charge. Editorial articles, mere news or correspondence on any subjects, or comments on the proceedings of the Courts or Cutcherries have, however, no place in an Official *Gazette.* Private advertisements may be published, on payment, but should appear under a distinct heading at the end of the *Gazette.* The *District Gazette* will be supplied gratis to all persons entered in the annexed list, and the subscription of other persons is 2 annas a month. Village Servants and Officials drawing less than Rupees 25 per mensem, will, however, be supplied with the *Gazette,* post free, for a subscription of 1 anna per mensem.

List of Officers to whom Gazettes will be supplied gratis.

Civil Judge.............. ..	1
Judge of the Small Cause Court	1
Sub-Collector	1
Head Assistant Collector.....	1
Special do. do.	1
Assistant Collectors (each) ...	1
Dy. Collectors in charge of Treasury...............	1
Dy. Collectors in charge of Talooks or Salt Dept. (each.).	1
Collector's Sheristadar or Manager	1
Collector's Head Clerk.......	1
Range Officers, D. P. W. in the District (each)	1
Superintending Engineer	1
Talook Overseers (each).....	1
Manager, Superintending Engineer's Office..............	1
Sub-Registrars of Assurances (each)	1
Military Paymaster	1
Chaplain	1
Dy. Post Masters or Officers in charge of Post Offices (each)	1
Civil Surgeon	1
Commissariat Officer	1
The Director of Revenue Settlement	1
The Superintendent of Revenue Survey................	1
Dy. Directors of Revenue Settlement or Survey employed in the District (each)	1
Supervisors or Inspectors of Survey (each).......... ..	1
Head Master of Zillah School..	1
Tahsildars (each)...........	1
Talook Moonsiffs (each).... .	1
Sub-Magistrates in independent charge of a Station (each).	1
Superintendents or Amildars of Salt (each).............	1
Supts. of Sea-Customs (each)..	1
Dy. Inspector General of Police	1
Officers Commanding Regiments in the District	4
Superintendent of Police.....	1
Assistant do. (each)....	1
Superintendent of Police in adjoining Districts (each)	1
Chief Inspectors of Police (each)	1
Secretary to Government, Revenue Department..........	1
Secy. to the Board of Revenue	1
Head Sheristadar do.	1
Registrar to the High Court..	1
Secy. to Government, D. P. W.	1
Accountant General.........	1
Collectors of other Districts, on application (each).... .	1
Inspectors of Schools (*Board's Pro. No.* 230, 18th Feb. 1873.)	1

B. S. O. No.

9. ***Collector's Sheristadar is prohibited to countersign the Orders published under the Collector's Signature.*** In some Districts it is customary for the Collector's Sheristadar to countersign the orders published under the Collector's signature in the *District Gazette.* As this practice is likely to give an incorrect impression of the

present position of the Sheristadar, the Board deem it necessary to prohibit it for the future. The *drafts* of all orders prepared in the Sheristadar's Department should, however, invariably bear his initials in accordance with the instructions contained in Standing Order No. 332.

B. S. O. No. $\frac{356}{2}$; G. O. 4th Dec. 1867, No. 1,519.

10. ***Publication of Municipal Advertisements, etc. in District Gazette.*** Collectors are empowered to permit the publication of Municipal Advertisements, etc., in the *District Gazette*, gratis. Discretion should, however, be exercised as to the space to be allowed to these and such other Municipal notices as are not required to be published in the *Gazette* under the Act.

B. S. O. No. $\frac{356}{3}$.

11. ***Collectors responsible for matters appearing in District Gazettes.*** Collectors should distinctly understand that they, while at Head-Quarters, and in their absence, the Covenanted Officers left in charge, are responsible for all that appears in their respective *District Gazettes*, of which they should invariably examine the proofs before the *Gazettes* are published.

B. S. O. No. 329.

12. ***The Printing of District Records.*** When the Local Printing *Presses* can undertake the work, the more important of the old District Records should be put in print. The selection having in the first place been approved by the Board. The minimum number of copies should be fifty, and ten copies should be sent to the Board and Government. To ensure uniformity, all District Records should be printed on paper of foolscap size, and each selection should bear a note on its title-page to the effect that the papers are merely printed for convenience of reference; and do not acquire any authority merely from being printed.

SECTION 10.

PUBLIC WORKS.

B. S. O. No. 44.

1. ***The relative positions of the Revenue and Public Works Department.*** The Collector of a District has the protective superintendence of all works of irrigation in his District; and it is his duty to keep himself informed through the Tahsildars and other Revenue Servants, including the Heads of Villages, of the state of those works which so immediately affect the welfare of the people of his province, and the revenue of the Government. To the Officers of the Department of Public Works, all works of construction and repair have been entrusted; but beyond the actual execution and repair of the works, the Collector is not relieved from any duty, and the Superintending Engineer is viewed by the Government as his colleague and the executive of his views.

P. W. Code Chap. XI.

2. The Collector shall have an authoritative voice on all questions connected with Public Works in his District in the Revenue Department except on professional and departmental points. This shall include the choice of works to be undertaken whether new works or repairs, the distribution of the funds allotted to the District, whether general or local funds (so far as the distribution is left to Local Officers), the relative importance of works, and other such matters of administration. The Collector, as the guardian of the revenue, shall be the official authority on the probable effect of every proposed work, with regard both to the revenue and to the general interests of Government and of the people. The Collector will correspond, at his discretion, with any member of the Public Works Department employed in his District, and he will bring to the notice of the District Engineer any case in which a member of the Department shall fail to afford him information and assistance, as far as possible. The Collec-

tor will also correspond with the Secretary to Government, Department Public Works, or the Superintending Engineer of the District in any case in which he may deem it necessary, and it will be his duty to furnish either of these Officers, or the Executive Engineer, with any information on subjects connected with the Public Works Department, which he may be in a position to supply. As a general rule, the Collector shall address Government on any matter connected with Public Works, through the Secretary to Government D. P. W.; (but he may address Government direct on such subjects whenever he may see occasion). A cordial understanding and co-operation between the Collector and the Executive Engineer shall be considered essential to the interests both of the public service and of the people: and any instance of a different feeling or conduct on either side will incur the serious displeasure of Government. The Collector will make known to the Executive Engineer, or to any one of his Subordinates especially concerned, any case which may have come to his notice, in which the neglect to repair a work has caused, or threatens a diminution of the public revenue. Should the necessary steps not be taken for the timely repair, or protection of the work, the Collector will bring the subject to the notice of higher authority. Whenever Ryots or Villagers fail to perform the usual minor works of conservancy and repair it will be the duty of the Collector to enforce their legal obligation in this respect; and to be careful that no remission is granted for losses caused by such neglect on the part of the Ryots. The Collector shall have power to call the attention of the Executive Engineer to any particular project to be undertaken or any works needing repair, and to make suggestions respecting works projected or under execution; and such requisitions and suggestions shall receive due attention from the Executive Engineer, the Collector shall also have the right of declaring his opinion on the merits of every project, which may not have originated with himself, for improving the irriga-

tion or the means of communication in his District. All Estimates for works of irrigation, and communication, and for revenue buildings, whether for new works or repairs, must be countersigned by the Collector. In countersigning an Estimate, the Collector shall be held to signify only his approval of the general objects of the work; and he shall not thereby become in any degree responsible for the design or the details: should he refuse to countersign any Estimate, he shall explain his reasons for so doing. The Collector shall receive a copy of the monthly Progress Report of the Executive Engineer; and he may address observations thereon to the Executive Engineer, Secretary to Government D. P. W., or Board of Revenue, at his discretion. When fuel is required for Public Works, it shall be the duty of the Collector, on application from the Executive Engineer, to point out any place in which Government timber may be felled. The Collector will also give timely notice to the Executive Engineer of any public sale of Government timber about to take place.

B. S. O. No. $\frac{44}{1}$ and G. O. 7th June 1867, P. W. D., No. 1,708, communicated in Order in R. D., 11th idem, No. 1,313.

3. All remarks by the Revenue Authorities, regarding works under the supervision of Talook Overseers, should be addressed to the Range Officers, to whom application should also be made for any reports or information which may be required on the subject of such works.

B. S. O. No. $\frac{44}{2}$

4. The Board of Revenue observe that the right of Government by its Officers to regulate the distribution for irrigation purposes of all public waters has never yet been judicially determined, though the question is raised in one or two suits now pending. It appears clear, however, that the right is liable to be seriously compromised where "*Muchilkas*" are taken from landholders binding themselves to certain conditions in the event of an anicut or other work being constructed. Care should be taken in future to avoid this course. On the contrary it should be notified in each case in the *District*

Gazette and stuck up in the Collector's and Tahsildar's Offices that the privilege of benefiting by the new work is permissive on the part of Government, and that they reserve to themselves the full control and disposition of the supply.

B. S. O. No. 43 & G. O. 7th Dec. 1872, No. 2,891, P. W. D.

5. At present when a private tank is in such a condition as to give cause for apprehending damage to public property, the repairs are usually executed by the Public Works Department at the request of the Collector. In such cases it has often been found impossible to recover the cost of the repairs from the proprietor of the tank.

6. Government have now directed that this practice be discontinued and that in future Officers of the Public Works Department are "to represent to the proper authority any liability to damage which may be incurred by works under their charge from neglect from private proprietors, with a view to the necessary legal steps being taken to force them to adopt such measures as will obviate the threatened damage."

7. When a representation of this kind is made to the Collector, it will be his duty to institute such legal proceedings as the nature and circumstances of the case may require.

B. S. O. No. 45 & E. M. C. 18th Dec. 1855, No. 925, P. W. D.

8. ***The Department of Public Works to be assisted in obtaining labor at the market rates.*** The special attention of Collectors should be directed to the state of the labor market, and endeavours should be made to obtain such as may be required by the Department Public Works at the market rates. The difficulty frequently felt by that Department in obtaining labor will, however, soon disappear, if the Officers attached to it exercise tact and temper in dealing with bodies of laborers, and if they take proper measures to insure that the rates charged do actually reach the laborers without deduction. The dislike to Government work which is exhibited in some places should be overcome by kindness and considerate treatment.

B. S. O. No. 47.

9. ***The Officers of the Public Works Department to be assisted in procuring supplies.*** The Officers of the Revenue Department should render all reasonable assistance to the Public Works Department, assisting them as far as is in their power in obtaining supplies, procuring labor, etc. and any Talook Servants who directly or indirectly may throw difficulties in the way of the Department will be removed from the service. The Village Officers should be required to furnish as rapidly as practicable any returns in regard to the Ayacut cultivation or revenue, which the Officers of the Department Public Works may require. The Collectors shall afford every possible assistance to the members of the Department in the conveyance of money for public purposes; and on application being made he shall permit their cash chests to be lodged in the Talook Treasuries, for security.

E. M. C. 7th May 1857, No. 817.

Chapter XI. P. W. Code.

B. S. O. No. 51.

10. ***Assistance to be given to Officers of the Department Public Works in the care of their cash chests.*** On a requisition being made to that effect, Collectors will permit the cash chests of Executive Officers of the Department Public Works to be placed in the Talook Treasuries. Collectors will also give such aid to the Department Public Works in regard to remitting money to the subordinates as they are able to do without impairing the efficiency of their own Department.

B. S. O. No. 50 & G. O. 26th August 1859, No. 2,046 P. W. D.

11. ***The securities given by Officers of the D. P. W. to be lodged in the Collectors' Treasuries.*** The Government Promissory Notes or cash which may be given as security by subordinate Officers of the Department Public Works should be lodged in the Collector's Treasury for safe keeping. When cash is tendered as security, it should, with the owner's concurrence, be converted into Government Promissory Notes, if sufficiently large in amount, and the interest should be paid to him through the Range Officer

by means of a transfer receipt. The retention of cash in deposit for an indefinite period on account of these securities should be allowed only when unavoidable.

Chap. XI. P. W. Code.

12. The Sub-Collector, and all Assistant and Deputy Collectors, will, when necessary, correspond with the Executive Engineer, and with those members of the Public Works Department who may be employed within their respective charges. They will bring forward all cases in which repairs may be required to Public Works; and will suggest projects for those new works and improvements which may seem to them necessary or desirable. They will use their utmost endeavours to preserve a good and cordial feeling between the subordinates of the Revenue and the Public Works Departments. Their powers to sanction expenditure are detailed in Chapter XXIV. The Tahsildars, and all inferior Revenue Officers, will, when necessary, correspond with all members of the Public Works Department who may be employed within their respective Talooks or charges. The fullest and most cordial intercourse between the members of the Revenue and the Public Works Departments of all grades, will best promote the good of the Public Service. The Tahsildars will bring to notice all cases in which repairs may be required to public works; and they will suggest any measures which they may deem likely to promote the interests of their respective Talooks. The Tahsildars, and all inferior Revenue Officers, shall watch over the safety of the works of irrigation, roads, bridges, and river bunds, during the rainy season, or on the occurrence of floods: and in the absence of any competent member of the Public Works Department, it shall be their duty to take any necessary measure to avert damage, and, if necessary, to repair it. In cases of injury, actual or imminent, to tanks or channels, or to river embankments, and such like works, caused by flood or heavy rain, where the safety of property or person may be in danger, Act I. of 1858 shall, if necessary, be brought into operation; and the

Tahsildar, or other Revenue Officer, shall pursue the course therein laid down, either on the requisition of the Public Works Officer in charge, or in his absence, without any requisition.

13. ***The protection of Works of Irrigation.***

B. S. O. No. 53. The special attention of Village Officers should be drawn to the annexed Rules on this subject and in regard to customary village labor, and they should understand that the customary aid to repair damage to irrigation works, must invariably be required from the Villagers, and that should they fail to give it, no remission of assessment will be given for crops which may be lost owing to their neglect of duty. It must be understood that it is the duty of all Village Authorities to hinder the Ryots of their respective villages from doing anything which may tend to endanger an irrigation work; such, for instance, as throwing up a bund in front of the *Calingula*, to keep the water at a high level, making temporary cuts in the bunds of tanks or introducing pot sluices into them. The Village Authorities must be held responsible for any damage occasioned by their neglect of this rule.

Orders for the guidance of Revenue and Village Officers for the protection of works of irrigation.

I. In Districts affected by the North-East Monsoon, all *Calingulas* are to be cleared before the 15th October. This order will not apply to river channels.

II. The bunds of tanks are to be carefully inspected, and holes or other trifling damages repaired according to established custom.

III. When heavy rain falls, the *Taliaries* shall be sent to watch the bunds, and shall immediately report any appearance of danger.

IV. The Moonsiffs or other Village Officers shall inspect the tanks as often as possible.

V. When a breach appears likely to happen, the village coolies shall be summoned and employed in the usual means of preventing it.

VI. Notice of danger shall be sent in good time to the nearest subordinate of the Department Public Works.

VII. When a breach has taken place, the village coolies shall be at once employed in forming a ring bund to save the cultivation.*

VIII. The Executive Engineer will see that all work is duly and fairly paid for, except those trifling repairs which the people are bound to perform and which the Revenue Officers are empowered and required to enforce.

IX. The Tahsildars shall, without fail, report to the Collector, all cases of neglect of ordinary measures for the safety of tanks, and shall warn the people that no claims for remission of revenue will, in such circumstances, meet with attention.

X. Tahsildars and their subordinates shall visit as many tanks as possible before and during the monsoon, to see that these orders are carried into effect.

XI. These orders shall apply to river channels, anicuts, sluices, etc., as far as circumstances allow.†

14. *The protection of Irrigation Works.*

B. S. O. No. 53/1.

As a great waste of water often occurs under the present system of irrigation, for want of due care on the part of the local Officers, Collectors are requested to institute proper inquiry as to the precautions taken to prevent such waste at the several irrigation works of their Districts, respectively, and to adopt the necessary measures for securing a systematic economy in the use of water in all those cases, which now need to be remedied.

B. S. O. No. 53/2. G. O. 21st July 1869, No. 2,129.

15. Trees, such as would bear, being flooded for a month or two at a time, may be planted along the outer-edge of the water-spreads of tanks either by the inhabitants of the Village on permission previously obtained, or by the Revenue Authorities, from the Jungle Conservancy Fund, but no *puttahs* should be issued for the land and no revenue should be derived from it

* It is not, however, necessary that ring bunds should be formed by the villagers to assist the D. P. W., in repairing tanks on every occasion, but only when a breach has recently taken place.

† These orders apply to works of irrigation not under the eye of the Department Public Works, and are not meant to tie the hands of the Officers of that Department, who should have full power over the conservancy, regulation and distribution of water wherever these operations come under their direct supervision.

or from the trees, except such of them as may have been planted by Government the proceeds of which should be credited to the Local Fund. The Government consider it to be of much importance that the communal rights of the Villagers in all grazing ground, including, of course, the beds of tanks when dry, should be carefully maintained, and any step calculated to lead to a supposition that individual rights can be created in the land forming the water-spread of a tank should be carefully avoided.

Act I. of 1858. Sec. 1. 16. Whenever any work is in imminent danger of being breached, or of destruction, the Officer in charge may call upon able bodied laborers to prevent or repair the same. In the absence of such Officer, the Tahsildar shall make the requisition, and if he is not on the spot, the Head of the Village may do so, and any Sec. 2. person refusing to labor, shall be punishable by the Magistrate to a fine of 100 Rupees, or to simple imprisonment for one month. The rate of remuneration to Sec. 3. laborers, shall be at the highest rate paid in the vicinity for work done in the day, and double that rate for working at night. The payment to laborers shall Sec. 4. be made from the Treasury, and if the work was a private one, the money shall be recovered from such person in the same manner as arrears of revenue. The Sec. 5. inhabitants may be called upon to supply materials necessary for stopping breaches, etc., and paid for at the highest rate prevailing in the neighbourhood, recovering the value in the same manner as arrears of revenue, if the articles were used on a private work. Whenever by local custom, Sec. 6. work is executed by the joint labor of a village community, and any person neglects or refuses to grant his contribution, he should be liable to pay twice the value of such labor, recoverable in the same manner as arrears of revenue.

B. S. O. No. 54. 17. *Village Labor or "Kudi Maramut."* It is the duty of all Collectors to see that the cus-

tomary labor on Public Works is performed in each Village of their District. This customary labor is invariably to be performed by the Ryots themselves, or at their expense, except in cases where the Villagers may agree to the payment of a cess in lieu of it. In most Districts it will include the following, but only such labor as is *customary*, can be exacted, and no precise money limit can be laid down:—

I. To fill up gullies or other inequalities caused by rain, the treading of cattle, etc., upon the bunds of tanks and channels.

II. To check the growth on bunds of the prickly pear and any similar rank and pernecious weed.

III. To clear away such underwood from the bunds of tanks as may be considered by the Range Officers to be injurious.

IV. To clear out the deposits from tank sluices, and from river and spring channels to such an extent as will afford a sufficient opening for the supply of water to flow to the Ryots' fields.

V. To clear and repair the earthwork of petty and branch channels, and clear away the accumulations in all channels issuing from tanks which obstruct the flow of water to the fields.

VI. To keep in order the supplying channels of tanks to such extent as is sanctioned by local custom.

VII. To watch the bunds of all tanks during rainy weather; to turf the parts acted on by the waves which appear leaky; to open and close the *Calingulas;* and generally to perform minor duties of this nature to prevent breaches and other accidents.

VIII. To construct ring dams at breaches, and where requisite, to temporarily strengthen the bunds of tanks during the season of cultivation. And, in general, by that constant care and attention which residents on the spot can alone exercise, to preserve the works of irrigation, in which they and the Government have a common interest, from those small injuries which, if unchecked, will lead to serious loss and expense.

IX. To uncover the sluices in tank bunds, so as to enable the Officers of the Department Public Works, to inspect them in case they should require repair.

P. W. Code Chap. XI.

18. It will be the duty of the Village Officers to see that the ordinary articles of consumption are supplied to members of the Public Works Department, without delay, at fair market-prices.

B. S. O. No. 46.

19. ***The supply of fuel and building materials to the Department Public Works.*** The following are the remarks of Government on the subject of the supply of fuel and building materials to the Department Public Works:—

* * * * *

4. It is very desirable that the Engineer Officers should learn to rely on their own exertions to obtain fuel as well as building materials; that Collectors should indicate to them where they may cut wood gratuitously, and that they should themselves purchase and pay for what they may want from private topes or lands, without aid from the Collector, as would be done by private individuals. This may add to the cost of works in some localities; but Government will not object to the extra charge in the estimate when it is clearly stated; and Engineer Officers should make their estimates with discrimination, allowing for such circumstances. It is possible also, as noticed in a former Order, that the difficulty of obtaining fuel may lead to the more extensive employment of stone as a building material by the Government Engineers, as already by those connected with the Railway Works; and the Governor in Council would wish the attention of Officers to be directed to this subject.

12th January No. 53.

E. M. C. 2nd October 1856, No. 1,793, P. W. D.

5. As respects private topes and trees, the Governor in Council would wish the Collector of Trichinopoly, and all other Collectors, carefully to protect the owners of such property from encroachment and trespass and to take every opportunity of assuring them that their rights will be fully respected by Officers of Government of all ranks and all Departments.

B. S. O. No. 48, & E. M. C. 16th Sept. 1857, No. 1,765, P. W. D.

20. ***Officers of the Department Public Works permitted to avail themselves of the District Post.*** The letters addressed by the subordinates of the Department Public Works to their official superiors should be taken by the District Post and no charge made for them.

B. S. O. No. 49.

21. ***Larger Works of Irrigation under control of the Department Public Works, but inferior Works under charge of Revenue Department.*** The Officers of the Department Public

Works are to exercise complete control over the distribution of water in larger works of irrigation, for which separate Establishments are allowed, but the management of the smaller works will be under the Revenue Department as hitherto.

B. S. O. No. 52 & E. M. C. 12th Jan. 1859, No. 250, P. W. D.

22. ***The erection of Ring Bunds in front of Calingulas of tanks prohibited.*** Village Officers should be warned against permitting ring bunds to be put up in the front of the *Calingulas* of tanks, and they should be informed that they will be held responsible for any damage occasioned by following this practice.

B. S. O. No. 55.

23. ***The Custody of unoccupied buildings and the disposal of old materials.*** All unoccupied or abandoned buildings are under the charge of the Department to which they belonged, and that Department is answerable and must take measures for the care of the buildings, and obtain the orders of Government for their disposal when no longer required. But when buildings or other structures have been thrown down or repaired by the Department Public Works, that Department should dispose of the debris, and take credit in its accounts for the sale proceeds. The debris should be disposed of to the best advantage under the orders of that Department.

G. O. 19th July 1861, No. 1,342.

B. S. O. No. 56.

24. ***Repairs to Irrigation Works, or other Outlay not to be undertaken without sanction of Department Public Works, except upon emergency.*** Collectors should notify widely in their Districts to the Talook Officers and Ryots, that no irrigation works, the cost of which it is intended shall be borne by Government, are to be undertaken without the knowledge and sanction of the District Engineering Department, except upon emergency. The Officers of the Public Works Department have been instructed on no account to pay out money for works, the execution of which appertains to them, should such works have

been undertaken by others without their authority. No interference is contemplated by these orders with the execution of the customary works which are performed by the Ryots at their own cost.

B. S. O. No. 57. 25. ***Powers of Collectors and their Subordinates to sanction the execution of works.*** Under Chapter XXIV. of the Public Works Code, Collectors are authorized to sanction the following works:—

I. Repairs to Irrigation or Salt Works, within the highest year's revenue derived from the work during the preceding five years.

II. Repairs to Roads within the discretionary allowance, or amount of Local Fund, if recommended by the Superintending Engineer.

III. Repairs to Revenue buildings within five hundred Rupees, provided the Estimate does not exceed one-fourth the value of the building.

During the rainy season, or in the event of a flood, the Collector or any of his Subordinates may sanction any emergent work for the protection, or immediate repair of works of irrigation, roads, bridges, or river bunds, to be executed by the Revenue Department, in the absence of any competent member of the Public Works Department without limit, the expenditure in such case being defrayed by the Range Officer and accounted for by the Revenue Department as prescribed in Standing Order No. 64.

B. S. O. No. 58. 26. ***Encroachments on Tank-bunds prohibited, and course to be followed when prescriptive.*** Collectors should be careful not to permit any encroachments on tank-bunds by the holders of cultivation under them. Where such cultivation has been carried on for a series of years, and in those cases where the safety of an important irrigation work is at stake, it will be advisable to purchase the land rather than permit cultivation likely from its close vicinity to the bund to injure the tank.

B. S. O. No. 59. 27. ***Compensation to be given for earth taken for the repair of Irrigation Works.*** Government have ruled that when earth is taken for the repair of breaches in river and channel embankments from valuable land, compensation is to be given for the same, the amount being

G.O. 24th Jan. 1863, No. 218.

decided by the Revenue Authorities. It should be considered as coming under the head of "Materials" in Section 5, Act I. of 1858.

B. S. D. No. 60, & G. O. 23rd Feb. 1863, No. 404.

28. ***Cheques drawn on the Revenue Department by Officers of the Department Public Works.*** The following Extract from the Order of Government noted in the margin should receive the attention of all Collectors:

4. Under these circumstances His Excellency the Governor in Council resolves to lay down the following Rules on the subject of drawing cheques:

I. Every Officer of the Public Works Department entitled to draw cheques will be furnished with a regular Cheque Book prepared in a style rendering forgery practically impossible, consecutively numbered and, in fact, similar in all respects to those used by Banking Establishments.

II. The holder of every Cheque Book will be required to keep it *safely* under lock and key, and to account for every cheque in it.

III. The body of the cheque and the counter-margin should be filled in by the drawing Officer, out of whose possession the Cheque Book is on no account to pass.

IV. The cheque should be drawn simply in favor of "______or order" and handed over to the *payee*, whose business it will be to take care of it as he would of coin. If he endorses it to another party, he will take all risks.

V. Disbursing Officers will refuse to cash any cheque drawn on any thing but the established form of cheque, or which may appear to them to have been forged or tampered with.

VI. Disregard of these precautions will *invariably* involve payment of the loss entailed on Government.

5. If, after the promulgation of these Rules, forged cheques drawn on any but the authorized forms be cashed, the whole responsibility will rest on the paying Officer, and if the forged cheque be of the established form, the Officer of the Public Works Department, through whose negligence the cheque was obtained, will be held responsible for the loss which the Government may incur in consequence of the

forgery. Even in the latter cases the paying Officers will be expected to exercise all due caution to prevent the successful commission of forgery; but responsibility for the loss will not devolve on them. They will be amenable however to punishment for such culpable negligence as may be established against them.

6. Under the Rules now passed, letters of advice are unnecessary and may at once be given up; they must give extra trouble, cause delay occasionally, and unnecessarily burden the post.

7. These Rules will be communicated to the Public Works Department in order that effect may be given to them; and the Board of Revenue will be requested to circulate them to the Collectors. Cheques of a pattern not easily to be imitated will be supplied to Collectors by the Secretary to Government in the Public Works Department, and Collectors should take measures for securing them in their Treasuries. They should be issued from time to time, on indent, to the Officers of the Public Works Department. It is the duty of the Collectors and Deputy Collectors in charge of the Treasury, in complying with the indents, to number the cheques and enter the total number thereof on the fly-leaf of the Cheque Book under signature. The Government deem it also necessary, in order to protect the Tahsildars, to direct that each Cheque shall, before it is supplied to the Officers of the Public Works Departments, bear, in one corner, the signature of the Treasury Deputy Collector, with which the Talook Officers will usually be familiar. The Superintending Engineer will furnish Collectors with a list of Officers entitled to indent for Cheques, and will keep them informed of any alterations in the list, which may take place from time to time.

8. In the absence of the Tahsildar and Sheristadar from the Talook Treasury, the cheque must be passed by one or other Officer before payment.

B. S. O. No. 61.

29. ***Forms of Address between the Revenue and P. W. Departments.*** The prescribed forms of address between these Departments should be adopted. Talook Overseers rank as upper subordinates of the Department Public Works, and will adopt the proper form of address accordingly.

B. S. O. No. 91. & G. O. 24th March 1868, No. 752, R. D.

30. ***Forms of Address between the Revenue and P. W. and other Departments.*** Under the orders of Government the prescribed forms of address in the correspondence between the superior Officers of

the Public Works and other Departments including Tahsildars and Sub-Magistrates, should be adopted.

B. S. O. No. 62. 31. *Public Works Department to plant avenues under certain circumstances.* Although the charge of avenues is vested in the Collector of the District, the planting of new avenues and watering of the trees for the first one or two years may be done by the Public Works Department in those localities where it has nurseries of young trees and can undertake the duty. In other places the task will be undertaken by the Revenue Department.

G. O. G. 20th Aug. 1863, No. 1527.

B. S. O. No. 64. 32. *The Submission of Estimates for Imperial Works.* The general rules on this subject are laid down in Chapter V. of the Public Works Code to which all Collectors are referred, but all estimates of every description should now be submitted to *Government* through the Superintending Engineer. It will, however, still be necessary for a Collector, if the estimate for a Revenue building or repair to such a building exceeds Rupees 500, to obtain the approval of the Board to such work, before forwarding the estimate to Government.

B. S. O. No. 64/1 & G. O. 22nd May 1867, No. 1,160, R. D. 33. *Superintending Engineers to be informed of the necessity of the work.* Whenever Collectors call upon Superintending Engineers to prepare estimates for works of any description, and take steps for obtaining sanction for their execution, they should invariably forward to the Superintending Engineers a Memorandum explaining fully the necessity for the work, or the advantages or benefit to be secured by its execution; which Memorandum will form part of the papers to be transmitted by the Superintending Engineers to Government with the application for sanction. Government have frequently had cause to complain of the imperfect information which is submitted to them with plans and estimates for Public Works, and neglect

of the foregoing rule will, in future, entail the return of the papers to the District.

B.S.O. No. 64/2.

34. ***Police accommodation to be ascertained before submitting Plans.*** Collectors will, in future, when the erection of any new Magistrate's Office is in contemplation, communicate with the District Police Officers, or the Inspector General, and ascertain what accommodation will be required in the building for the Police, before submitting the plan for the approval of the Board.

B.S.O. No. 65.

35. ***Imperial Works carried out by the Revenue Department.*** When any Imperial Work is carried out under the superintendence of a Revenue Officer, the funds will be supplied by the executive Officer of the Range, and advances made by him from his letter of credit from time to time. The Civil Officer will send up a brief monthly abstract of receipts and disbursements through the Range Officer to the Controller of Public Works Accounts, shewing total cash receipt and total expenditure on each work in progress. Such expenditure will be passed to the credit of the Civil Officer, and debit of proper heads of service. A bill of simple form will be prepared by the Civil Officer on the completion of each work, and will be submitted to the Controller of Public Works Accounts for final audit.

B.S.O. No. 65/1. G.O. 24th Sept. 1867, No. 2,228, R. D.

36. ***The Monthly Abstract of Receipts and Disbursements to be forwarded to the Controller of Public Works Accounts.*** It having been ruled by Government, that Abstracts of Receipts and Disbursements, submitted by Civil Officers for audit, through the Superintending Engineer of Divisions, should be forwarded direct to the Controller of Public Works Accounts, and Collectors should forward their Monthly Abstracts direct to that Officer as soon as they are ready. This arrangement will remove the unnecessarily circuitous system on which the corres-

pondence between the Civil Officers and the Controller is now carried on, and will facilitate the despatch of work. The present system of making advances to Junior Officers of the Civil Department has been ordered by Government to be discontinued. Advances can only be made to recognised Revenue Officers, such as Collectors, Sub-Collectors, Head Assistants and Deputy Collectors who have independent charge of Talooks, Superintendents of Police, etc. These Officers may distribute the sums received by them, but they alone should be in account with the Controller of Public Works Accounts.

B. S. O. No. $\frac{65}{2}$.

37. ***Accounts of Works executed by Revenue Department, how to be submitted to Controller of Public Works Accounts.*** Collectors should send their Monthly Abstract Statements of Receipts and Disbursements to the Controller of Public Works Accounts punctually and regularly, inserting in the columns provided for the purpose, the date of the Government Order sanctioning the estimates and allotments, the item of Budget if any, and the month in which appropriations are made by the Superintending Engineers. If no transactions are to be shown during the month, a blank Return showing the correct balance on the first and last day of each month with a nil expenditure should be forwarded.

B. S. O. No. 66.

38. ***No work to be put in hand except on a sanctioned Estimate.*** No building of any description for whatever purpose required is to be commenced, under any circumstances, before the plans and estimates in full detail have been submitted for approval and have received the definitive sanction of Government in the Public Works Department. Any violation of these orders will subject the Officer concerned to a mark of the severe displeasure of Government, and will render him personally responsible for any unauthorized expenditure that may be incurred.

B. S. O. No. 67, G. O. 7th June 1865, R. D.

39. ***Superintending Engineers to be furnished with a Return of the cultivation and Revenue under tanks.*** In order to enable Superintending Engineers to test the efficiency or otherwise of irrigation works as a purely professional matter, Collectors are directed to be careful in future, in accordance with the directions in Chapter V., Sections 45 and 46 of Department Public Works Code, to furnish those Officers with returns for each Talook, showing the Ayacut cultivation and revenue under every tank of any importance in their Ranges, with five years' average cultivation and revenue, and the highest returns realized in any year, accompanied by any other information regarding the state of the works which may be considered necessary.

B. S. O. No. 67/1. G. O. 2nd Dec. 1865, No. 3,652.

40. ***Register of Irrigation Works to be kept.*** The Register of Irrigation Works is to be kept in the revised form given in the Manual of Accounts, and should show *all* the Irrigation Works, and be prepared according to the instructions contained in Sections 45 to 49 of the Public Works Code, Chapter V., which are based on the Extract from Minutes of Consultation, dated 18th June 1857, No. 1,181, Public Works Department.

B. S. O. No. 67/2.

41. Registers of Irrigation Works should be kept up in the several Districts in a particular form to enable the Engineer Officers to ascertain with correctness the special circumstances or the relative value of any irrigation work as a guide to determining the nature and extent of the outlay that it may be advisable to incur in its repair or restoration, Collectors are to prepare, in concert with the Officers of the Department Public Works, without loss of time, a Register in the prescribed form showing the name, Ayacut, full assessment, actual cultivation and assessment under each particular work. In this Register, tanks irrigating 10 acres and upwards alone should be entered in detail; the revenue under all of a smaller size should be shown in a lump summarily to make

the Registers complete as a record of the whole extent of irrigation, and of the assessment due upon it in each Talook. The Registers should not however be confined to a mere list of names and figures, but should contain a description of each work with its condition, sufficiency of escapes and sluices, nature of soil, drainage, area, and sources of supply. When there is Inam or Zemindary land as well as Ryotwary under a tank, the amounts will be distinguished as indicated in entry 2 in the form.

42. As Government desire that further particulars should be added year after year with a review of the preceding season's operations, showing the expenditure and the results in each case whether favorable or otherwise, it will be necessary that two forms should be kept up.

43. A Register for each Talook separately should in the first instance be prepared for Fusli 1277 according to the form prescribed in paragraph 1, and when completed they should be printed and published in the several *District Gazettes* for purposes of record as directed by Government.

44. In order that the particulars of successive years may be added year after year, a Register should be opened in a book form of foolscap size for each Talook, a page being devoted to each work. An alphabetical Index of the several works in the book should be prefixed to it for easy reference. Each work in a Talook should bear a number which should never be altered afterwards. A Register thus prepared may be kept up for ten years, necessary entries being made under each work after the close of each Fusli.*

B. S. O. No. 68. 45. ***Soldiers' Sheds to be prepared from Public Works allotment.*** The charges connected with the repair and construction of Public Bungalows are, under the orders of the Government of India, met from the annual Public Works allotment, and the same course should be follow-

*See G. O. 21st March 1873, No. 886.

ed in regard to the repair of the soldiers' sheds attached to the Bungalows.

B. S. O. No. 70, & O. G. of India, F. D. 31st Oct. 1865, No. 2,787.

46. ***Petty constructions and repairs of buildings not borne on the returns of the Public Works Department.*** The annexed is the Ruling of the Government of India regarding the petty constructions and repairs of buildings. Provision should be made in each Collector's Budget Estimate of charges for the purpose, as the Public Works Budget will no longer provide for such outlay.

* * * * *

12. The rule that it seems desirable to adopt is, that—

"The following classes of works shall not be considered as Public Works in the sense of requiring to be provided for in the Public Works Budget Estimate, and disbursed under the Public Works Department rules, unless they are to be executed by the agency of the Public Works Officers, but their construction or repair may be provided in the Civil Estimates under each Department, as petty construction and repair.

"Duly authorized shelter for Establishments, whether bungalows of a temporary character or huts.

"Police Lines and buildings, except large Police Stations.

"Educational buildings, with the exception of large permanent structures.

"Any buildings, permanent or temporary, of which the cost is under Rupees 1,000 each, but alterations, additions, or repairs to buildings in charge of the Public Works Department, and borne on the returns of that Department, as recognized State buildings, will not come under this class of works."

But grants-in-aid to such works as, though constructed by private agency, would, if carried out at the expense of the State, be Public Works, will be Public Works charges; as also grants-in-aid to Local Funds, with the object of assisting in such constructions, would fall into the Public Works Estimates.

B. S. O. No. 70, G. O. 7th Sept. 1866, No. 2,407

47. ***The relative positions of Officers of the D. P. W. and the new Municipal Commissioners.*** In order to avoid any misapprehension in respect to the relation in which the Members of the Public

Works Department stand to the recently created Municipal Commissioners of the towns which may be within their Ranges, Collectors are informed that Government consider that, as the members of the Public Works Department have their time and attention fully occupied in the discharge of their own departmental duties, and are, in their executive capacities, entirely under the orders of the Superintending Engineers, it would be very inexpedient that their services should be at the disposal of any other parties. But Government at the same time are of opinion, that it is the duty of the various Range Officers to afford advice and assistance to the utmost possible extent to the Municipal Boards, and to take every opportunity of personally aiding them in supervising and carrying out their improvements, leaving the accounts, etc., entirely in the hands of the Commissioners.

B. S. O. No. 7½ & G. O. 10th April 1867, No. 827.

48. ***The responsibility of Zemindars to Railway Works.*** Collectors should warn all Zemindars and Mutadars of the responsibility resting on them to make good any damage that may happen to the Railway Works from their neglect to maintain in good order the tank and channel bunds in their estates, and to see that the *calingulas*, etc., are in an efficient state, as Government consider that there can be no question whatever of their legal liability in the matter.

SECTION 11.

SALT WORKS.

B. S. O. No. 214.

1. ***Budget of Salt Works to be prepared.*** Collectors should prepare each year in concert with the Superintending Engineer of the Division and forward to the Board of Revenue a Budget Statement, in the

prescribed form, of all works which they consider it desirable to execute on account of the Salt Department, including works for which sanction may have been granted, as well as those for which it is required. Full explanation of the necessity of each work, and of their comparative urgency should be given, and the Budgets should reach the Board in October so as to allow of their submission to Government, when the General Budget of the Department Public Works is under consideration.

2. The selections of the various works for entry in the Budget rests with the Collector, but as the Superintending Engineer will furnish him with the necessary detailed estimates, the Collectors should be careful to give that Officer timely notice of their requirements.

3. On the estimates entered in the Budget being sanctioned by Government for execution, the works would, as a rule, be carried out by the professional Department; but it will probably be found convenient in most cases in the Salt Department that their construction should be undertaken by the Collector's Department. Such an arrangement on the ground of expediency and economy is generally desirable.

B. S. O. No. 63, G. O. 7th Oct. 1863, No. 3600, P. W. D.

4. ***Superintending Engineers to assist Collectors in the preparation of their Salt Budgets.*** Though Collectors have been directed to prepare in consultation with the Board of Revenue a list of works considered necessary and desirable for the development of the Salt Revenue, the Superintending Engineers will afford them every assistance in the preparation of estimates and in furnishing all information which may be required with reference to the works to be proposed for execution.

B. S. O. No. 69, G. O. 1st Aug. 1865, No. 1,776, R. D.

5. ***Collectors may execute through their own Department new Works or repairs connected with the Salt Pans.*** Under instructions from Government, Collectors of Salt manufacturing Districts are informed, that it is open to them to ob-

tain the execution, by their own Department, of all new works of a simple character and repairs connected with the Salt Works of their Districts, and the approaches leading to them, for which funds are provided, or are available in the Budget, by intimating their desire to the Superintending Engineer of the Division.

B. S. O. No. 205.

6. ***Protection of Salt Pans.*** Whenever the Salt Pans are so situated as to render the plan practicable, it will be advisable to protect them by running a broad moat not less than seven feet deep round the whole area occupied by the pans; the supply of salt water to the pans, and an easy means of moving the salt to the plat-form, would be gained at the same time. A head sluice at the point at which such a channel left the tidal creek or estuary would retain the water at high tide level, and wooden bridges at intervals of 500 yards or more would afford access, and would be secured and watched by the guards.

7. When this course may be impracticable, the places of manufacture should be protected by hedges as prescribed in the Salt Rules, or at any rate, the drying grounds, store yards and plat-forms should be carefully enclosed in the best manner available in the locality. It is however at the pans that smuggling is most easily carried on, and whenever they can be enclosed without a very large outlay, endeavours should be made to do so.

B. S. O. No. 207.

8. ***Repairs to Salt Works.*** It is very desirable that all petty repairs to Salt Works should be carried out by the Salt Department. The charge of the Salt Roads too, may often be left to the Deputy Collector in charge of the Department with advantage. It is open to all Collectors to obtain the execution of any Salt Works by the Salt Department by applications to the Superintending Engineer.

B. S. O. No. 212.

9. ***The construction of Plat-forms and covering of Salt Heaps.*** The Salt plat-forms should be composed entirely of sand, faced on the sides with

about a foot of clay, with a gentle slope, and carefully turfed. The surface should be levelled and kept damp until the salt is stored, when the leakage from the heaps will suffice to keep the sand moist. The sand should be wetted and beaten as the platform is thrown up; and when the salt is stored, the whole mass will preserve the firm consistency always observable in compressed wet sand.

10. The construction of plat-forms with sand is not open to the objection of great expense, as Salt Works are never far from the beach. In the case of existing plat-forms, it may be found sufficient when they next require repair to add a foot or two of sand above the earth, and when new ones are to be made, the plan of using nothing but sand can be tried.

11. The heaps should be covered with a combination of thatch or leaves with mud, and to obtain the necessary quantity of grass in the least costly manner, any localities in which the long coarse grass which forms the best thatch is grown should be obtained possession of, and open tracts near the pans should be laid down with roots of the same species, as it spreads rapidly.

SECTION 12.

PETTY CONSTRUCTION AND REPAIR.

B. S. O. No. 107/2.

1. The following are the Rules regarding the works entered in the Revenue Budget under the head "Petty Construction and Repair." They are chiefly applicable to the Collectors of Salt Districts:—

I. For the execution of works entered in the Budget according to rules, money can be drawn within the Budget provision, under the authority of the Collector, either from the Huzoor or Talook Treasury.

II. All actual charges paid from any Treasury on account of such works should be entered under the head "Petty Construction and Repair." Payments made in the shape of advances should be entered

under the head "Advances recoverable," and afterwards adjusted as actual charges are known.*

III. At the close of every month, the Officers under whose immediate supervision the several works are executed, shall forward to the Collector a Progress Report of the works, just as in the case of Local Fund Works executed by the Revenue Department.

IV. On the completion of each work, or at the close of each month, as may be found most convenient, bill shall be submitted to the Collector by the Officers in charge of the work or works for the expenditure incurred. Care should be taken that charges incurred in one official year are brought to account in the same year.

V. Collectors should forward to the Board with their Monthly Contingent Bills a separate bill accompanied by the necessary vouchers showing the expenditure during the month in their Districts. These bills will be audited in the Board's Office and passed on to the Accountant General, to enable him to admit the charge entered in the Treasury Account.

B. S. O. No. $3\frac{0}{3}7$.

2. The following are the instructions relating to the preparation of the Budgets and other Accounts in connexion with "Petty Construction and Repair."

1. Previous to the submission of the Budget, the Collector will, in consultation with the Superintending Engineer, decide what works should find place in the Budget for the ensuing year. In selecting these works preference should be given to those which are considered emergent, and the completion of which within the next official year is desirable, and next to such as have been already commenced and remain unfinished.

2. The several works should be distinguished in the Budget under the two distinct heads of Original Works and Repairs, arranged under the several major heads of Land Revenue, Customs, Salt, and XXVII. Miscellaneous. All the works entered in the Budget should be such as can be executed by the Revenue Department with the unskilled labour available on the spot. This list of works should invariably accompany the Revenue Budget.

3. Large works the cost of which may exceed 1,000 Rupees, and which cannot be executed without the agency of the Professional Department, the Superintending Engineer should be requested to embody

*Modified by B. S. O. No. $2\frac{9}{3}1$ of 1868.

in the Budget submitted by him to Government, Public Works Department. Collectors will take care that this requisition is made in time to the Superintending Engineer.

4. Petty repairs to office-buildings of Collectors, and their Subordinates, Talook Cutcherries, Sub-Magistrates' Offices, etc., should be entered under the head of Land Revenue. Charges for erecting pandals at present incurred in some Districts and included in the Land Revenue Contingent Bills should henceforth be provided for under Petty Construction and Repair. The construction and repair of Sea Custom buildings and Sayer or Land Custom Chowkies should find place under the head of Customs. Communications for the development of the Salt Revenue, Platforms, Cutcherries of Superintendents, Watch towers, Police huts, etc., should be entered under Salt; and Tappal huts and the like, which do not properly find place under any of the three heads above mentioned, shall invariably be entered under XXVII. Miscellaneous.

G. O. 29th May 1868, No. 1,460.

5. Subsequent or prior to the entry of the works in the Budget, estimates for them should be submitted for the sanction of the Board or Government as the case may be, and should bear the countersignature of the Collector and the Superintending Engineer.

6. After the necessary sanction is obtained for the estimates, the execution of the works may be proceeded with; but in no case shall the allotment in the Budget for the year be exceeded. If in the course of the year the allotment assigned for a particular work is found insufficient, and its completion within the year is indispensable, the Collector will apply for the sanction of the Board to transfer the allotment of some other work of less importance, the execution of which can be deferred till another year without inconvenience.

7. All payments on account of these works, as well as the regulation of the outlay incurred on them from the revenue allotment, will rest entirely with the Revenue Officers to whom the Officers of the Department of Public Works will afford such aid and advice only as may be necessary. In the Madras District, the execution of most of these works is entrusted to the Executive Engineer, under a special arrangement, the funds required for them being provided by the Collector from the revenue allotment.

G. O. 26th June 1868, R. D., No. 1,794.

8. In cases in which works may be executed at a distance from the Talook Cutcherry, or in which they may be entrusted to Deputy

Collectors having no Treasuries under their charge, or to Public Works Officers, it will become necessary to make advances for the execution of the works. In modification of Rule II. of the Standing Order No. 207-2, the Board direct that all such advances be entered in the Treasury Accounts furnished to the Accountant General as actual charges under "Petty Construction and Repair," subordinate to the major head of Land Revenue, etc., to which they may appertain. The advances should be made separately for each major head.

9. The Progress Reports submitted to the Collectors every month by the Executive Officers should show only the actual expenditure inclusive of any advances which may have been unavoidably made to work-people or for materials. Under the present system the necessity for these advances must be very rare. Officers who may draw advances from any Treasury for the execution of works under their charge will append to the Monthly Progress Reports submitted by them, a Memorandum in the following form, showing the adjustment of advances drawn by them for each major head of Land Revenue etc.:—

	Rs.	*As.*	*P.*
Advances drawn up to the end of last month	—	—	—
Do. in this month	—	—	—
Total.	—	—	—
Expenditure on works up to the end of last month . .	—	—	—
Do. do. in this month	—	—	—
Total.	—	—	—
Balance of cash remaining in hand . . .	—	—	—

10. All Executive Officers also will submit with their Monthly Progress Reports a Memorandum, in the prescribed form, of the adjustment of expenditure incurred by them by the submission of bills, a list of which should be given at the foot of the Memorandum.

G. O. 26th Sept. 1867, No. 2,263, R. D.

11. After the receipt of the bills from the Executive Officers, Collectors will forward them to the Superintending Engineer for countersignature and return as in the case of Local Fund Works.

12. On the 10th of each month, Collectors will submit to the Board a Statement in the prescribed form, showing the expenditure incurred in the previous month on account of "Petty Construction and Repair," and their adjustment by the submission of bills. The bills, which should bear the countersignature of the Superintending Engineer, will invariably accompany the Statement, and will be regularly numbered and

entered at the foot of the Statement. An Enclosure A. will be attached to the Statement showing the advances made to different Executive Officers, and the adjustments of such advances up to the end of the month. The Statement now called for should be punctually despatched from August 1868.

B. S. O. No. 207/4.

3. Collectors will furnish a Progress Report of "Petty Construction and Repair" works under execution in the prescribed form, at the same time as they send in the Statement of expenditure prescribed in paragraph 12 page 863. In order to do this, Collectors should furnish Salt Deputy Collectors and other Officers who may be entrusted with the execution of works under Petty Construction and Repair, with the necessary forms and instructions for their guidance in accordance with those now issued by the Board.

4. In these Statements the several works in progress should be arranged under the respective heads of Land Revenue, Customs, Salt, and Miscellaneous, with their numbers in the printed Budget, their estimated cost, and the allotment for the year. When a Salt Deputy Collector undertakes the execution of works, he may make payments from the cash in his Treasury, reserving sufficient funds for the purpose, and debit the charge in his accounts to the proper head of account; but when a work is entrusted to an Officer, Covenanted or Uncovenanted, situated at a distance from any Government Treasury, it may become necessary to make small advance when they cannot conveniently draw the amounts as they become requisite. In such cases the Officer should draw whatever amount may be necessary from the nearest Government Treasury as an advance, granting a receipt for it. The advance should be limited to the Budget allotment, which will of-course be communicated by the Collector beforehand to the Officer entrusted with the work, and also to those who are to make payments. If any portion of the advance can be accounted for by particulars, it should be entered both in columns 9 and 12. The particulars of expenditure should

accompany the Progress Report sent to the Collector. If any cash is eventually recovered from the advance, it should be remitted to the Government Treasury and entered in Column 13 of the Progress Report with the paying Officer's receipt attached to it.

5. During the year 1868-69, the Board had to notice the fact that several items of charges properly debitable to Petty Construction and Repair, were improperly included in Contingent Bills. This should be avoided in future. All charges incurred on account of petty repairs, erection of pandals, and the like, should invariably be debited to Petty Construction and Repair. If, in the course of the year, any work not entered in the Budget is found to be absolutely required, the Collectors should represent urgent necessity for it to the Board, and obtain their sanction for incurring the charge, in which case, but not otherwise, the charge will be admitted.

6. Collectors are to arrange for the punctual transmission of the Monthly Statement of Expenditure and the Progress Report. They should invariably leave the Collector's Office by the 18th of each month with the bills, if any, for works executed.

7. The Board take this opportunity to request Collectors to make the utilization of the full amount of the provision under Petty Construction and Repair within the official year, a matter of personal care; any amounts left unexpended lapse to Government, and as the total grant is strictly limited, they are lost to the Districts for ever. The Board feel compelled to urge this matter on the attention of Collectors, because the experience of the past years shows that want of care has resulted in the loss of large amounts to several Districts, and they have reason to fear that this fact may be used as an argument to show that the funds allotted for Petty Construction and Repair are too large and may be reduced.

8. Whenever it becomes certain that any portion of an allotment will not be spent within the year, the Collector of the

District should immediately advise the Board of the fact, and they will then be able to transfer it to some other District where it is wanted and can be spent, so that it will not be lost to the Presidency altogether.

B. S. O. No. $2\frac{0}{5}7$.

9. In supercession of the orders issued by the Board in their Standing Circular, dated 11th May 1867, No. 2,896, the Board resolve to notify to all Collectors that the following Rules regarding estimates for works under Petty Construction and Repair have been approved of by Government in their Proceedings, dated 3rd and 25th May 1869, Nos. 1,202 and 1,472, respectively:—

I. No new work entered in the list of Petty Construction and Repair likely to cost more than 2,000 Rupees, shall be commenced until Government have sanctioned the plans and estimates, which shall be forwarded for the purpose by the Collector with the countersignature of the Superintending Engineer, through the Board of Revenue.

II. Estimates for new works likely to cost 2,000 Rupees and less, and those for repairs to existing works, must be submitted with the countersignature of the Superintending Engineer for the sanction of the Board of Revenue. But Collectors may sanction repairs or improvements costing not more than Rupees 100 without submitting estimates to the Board.

CHAPTER VII.

1. *Government Law Suits.* 2. *Rules regarding the arrangement of Records and Correspondence.* 3. *Reports to be submitted by Collector to Board and by Board to Government.* 4. *Rules regarding Petitions.* 5. *Weights and Measures.* 6. *Miscellaneous Rulings.*

SECTION 1.

GOVERNMENT LAW SUITS.

B. S. O. No. 295.

1. ***Procedure in defending Suits against Government.*** Whenever suits are instituted in the Civil Courts against Collectors or their subordinates for acts done in their official capacity as Revenue Officers,* the fact should be immediately reported to the Board of Revenue with a copy of the plaint, and if the actions are deemed defensible, drafts of the answers or statements proposed to be filed should also be submitted, with the date for filing them. No delay should be permitted to occur in conducting the defence of suits, and the result of all suits instituted in the Courts against the local authorities and authorised to be defended at the public expense should be invariably reported, and a copy of the decree submitted.

B. S. O. No. 295/1.

2. When reporting to the Board results of suits against, or Appeals on behalf of Government, (should such result be adverse to Government), copies on stamped paper of the decrees and judgments in the

*If acts performed by a Collector in his Magisterial capacity should lead to the institution of a suit against him, the subject does not fall within the province of the Board of Revenue, and application to defend the suit should be made direct to Government. (*Board of Revenue, to Collector of South Arcot*, 12*th August* 1850, *No.* 1,642.)

Original and Appellate Courts should be carefully forwarded *at the same time*, in order that no time may be lost, should an Appeal to a higher Court be decided on.

B. S. O. No. 295/2.

3. In every case in which the defence of a suit against an Officer of Government is undertaken, in the first instance at the public expense, a copy of the Judgment and Decree of the Court in which the suit may be heard must be submitted through the Board for the information of Government.

B. S. O. No. 295/3.

4. Applications to defend suits, brought to enforce transfers in the Registry of Puttahs should be made by Collectors to the Board in the prescribed *tabular* form* (without enclosures which are no longer required), it being of course optional with Collectors to address the Board by letter, when the case is not of the usual stereotyped description. The form may also be used *mutatis mutandis* in the case of other suits of a simple character.

B. S. O. No. 296.

5. ***Suits not to be defended at the Public expense unless there is a good prospect of a successful issue.*** The attention of all Collectors should be drawn to the annexed Order of Government regarding the defence of suits. They should be careful that the answers and statements are drawn up with attention, and they must understand that unless it is seen from the draft answer that the act complained of can be fully justified under the Regulations or Orders of Government, the defence of the suit, *at the public expense*, will not be sanctioned. The Government will not scruple to hold personally responsible any public functionary who shall recommend or undertake the defence of any act which, whatever may have been the circumstances which justified its performance at the time, may be clearly and indisputably shown at the period of the institution of the suit, to be such as should not be defended.

From Govt. 4th Aug. 1829, R. D., No. 546.

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* Here omitted.

From Government, 11th May 1827, *No.* 361, *R. D.*

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3. In communicating to Collectors the new rule respecting the defence of suits, at the public expense (directed to be observed in the letter addressed to you on the 8th instant), the Board will be pleased to explain to them, that it is deemed a matter of great importance, that previously to submitting the draft of their answers, they should ascertain whether the evidence in their possession is fully sufficient to disprove the allegations of the plaintiff, and substantiate those of the defendant; and should bear in mind that, although the act complained of may admit of satisfactory official explanation, it will be judged of by the Court, according to strict rules of law; and that, unless it can be *legally*, as well as *morally*, justified, the defence of it should not be attempted.

B. S. O. No. 297.

6. ***Public Servants making incorrect reports liable for sums adjudged by Courts.*** Collectors should be careful to make known to all their subordinates that they will be held personally responsible for any sums which may be adjudged against Collectors, on account of acts founded on their official reports, if there shall be reason to believe that the writers had, at the time of making them, the means of knowing that their statements were incorrect.

B. S. O. No. 298.

7. ***Decisions of District Courts to be reported on, when considered erroneous.*** When questions of general importance are decided by District Courts, and, in the opinion of the Collector, there is reason to dispute the decision, the matter should at once be reported to the Board in view, if necessary, to the decision being brought before the Superior Courts in order that, if it is erroneous, the error may be corrected immediately, and that the law on the point may be determined by the proper authority once for all.

B. S. O. No. 299.

8. ***Penalties for remissness in conducting the defence of Suits.*** Collectors must understand that they are personally responsible for any remiss-

ness in the defence of suits, and they will be left to bear the consequences themselves in all cases in which, from their remissness in the manner of conducting their defence, the interests of Government may be compromised. If a Collector is able to show that his acts were justifiable either under the Regulations prescribed for his guidance, or that they were in themselves judicious and expedient, although not sanctioned by existing Rules or Standing Orders, the defence of the suit will be sanctioned, but the decision as to the manner in which the charges of the defence shall be ultimately borne, will be reserved until the decree is passed. It will thus be observed that the mere sanction of the defence of the suit by the higher authorities does not relieve the Collector from liability, and he will not be relieved of this liability should the decision be adverse to Government, unless it is clear that he has shown proper care and attention in the defence of the suit.

B. S. O. No. 300.

9. ***Procedure when Subordinate Officers are included as Defendants in Suits.*** As it is, as a rule, undesirable that any separate defence should be made by subordinates who may be included with the Collector as defendants in suits against him, a plea should be inserted at the end of the Collector's statement or answer to the effect that no separate appearance or answer will be put in on behalf of the Subordinate Officers included in the action, as they acted under the orders of their superior who is alone responsible. This course should be followed on all occasions, unless, from the special circumstances of the case, an exception from this rule is considered expedient.

B. S. O. No. 301.

10. ***Collectors liable for all law expenses unless the defence of Suits is sanctioned.*** The practice of conducting the defence of suits without special authority is strictly prohibited, and if any expenses are incurred by Collectors in the conduct of suits, the institution of which has not been reported, and permission to defend which, on be-

half of Government in the first instance has not been granted, they will be held personally responsible for any costs or damages that may be awarded against them.

B. S. Ô. No. 302, & G. O. 14th Feb. 1853.

11. ***The duties of the Government Pleader.*** The annexed is the Order of Government regarding the appointment of the Government Pleader:—

Ext. Miy. Con., dated 14th February 1853, No. 93.

1. The office of Government Pleader in the Court of Sudder Udawlut, has recently been placed upon a new footing, and the party by whom it is held will henceforth not only be charged with the prosecution or defence of suits in which Government may be concerned in that Court, but will be consulted in cases of difficulty respecting the institution, defence, and conduct of suits before the subordinate tribunals, and will occasionally have to revise and settle the pleadings. Reference will also be made to him from time to time for his opinion in respect to the construction and application of the Acts and Regulations of Government.

2. Reports are at present made to Government, through the Board of Revenue, regarding any suits which may be instituted in the local Courts against Government Officers in their Revenue capacity, or respecting any suits which such Officers may propose to institute for asserting the public interests. Draft of the proposed plaint, or copy of the plaint and draft of the proposed answer, as the case may be, are submitted, and permission requested for the prosecution or defence of the action. A similar course is followed when judgment in an original suit has been given against Government, and there appear grounds for preferring an appeal. This practice will still be adhered to, but the Board of Revenue, in cases of difficulty or importance, will be at liberty to apply to the Government Pleader for his advice and assistance, before laying the matter before Government.

3. Actions brought against Magisterial Officers will, as at present, be reported, and copies of the pleadings submitted, direct to Government; and it will be for them to consult their Government Pleader, if they see occasion.

4. The Government have, on different occasions, called upon the Judges of the Sudder Udawlut for their opinion on points connected with

the construction or application of the Regulations or Acts of the Legislative Council. These references will, for the future, be made to the Government Pleader. It will also be competent to the Board of Revenue to seek the opinion of that Officer, when they see fit, to assist their judgment; but they will not apply to him except on special occasions, and in matters of moment which present real difficulties.

B. S. O. No. 303.

12. ***Suits in the High Court against Government Officials.*** The annexed is the Order of Government regarding suits in the High Court of Judicature at Madras.—

Ext. Min. Con., 8th August 1854, *Pol. Dept., No.* 303.

1. The Right Honorable the Governor in Council has had under consideration the subject of the foregoing letters of the Advocate General* and the Honorable Company's Solicitor,† and is inclined to admit the correctness of the view taken of the principles on which they consider that it is desirable the Government should usually act in cases of suits brought against Public Officers for acts done in their official capacity. These principles, if His Lordship in Council understands them rightly, are, that generally Officers of the Government when prosecuted for their public acts should defend themselves; but that should Government be disposed, in any instance, to depart from this ordinary course, and to defend an Officer, the case should first of all be submitted to the Advocate General, for his opinion as to whether the Government should undertake the defence or not.

2. The Governor in Council fully recognises, as a general rule, the propriety of leaving Officers of the Government to defend themselves; and to justify their acts, and to make their own arrangements for this purpose as the best safeguard against an abuse, or an illegal use, of their powers. He also considers the Law Officers to be right in requiring an order of Government itself to authorize their undertaking any case; but in this course, the chief difficulty occurs when, as has happened lately, the sanction of Government is required for the immediate defence of an action. In order to avoid such pressing references for orders, it should be generally made known to Public Officers, that the Government will not authorize cases to be defended in its name,

*17th July 1854. †17th July 1854.

unless opportunity has been allowed for previously investigating their merits.

3. His Lordship in Council agrees with the Advocate General, that it would not be expedient for the Government to defend Police peons in all cases; but he is of opinion that measures should at the same time be adopted, by which the Police might feel assured, that they will not be allowed to suffer for want of legal assistance, in those cases in which they may have advantage taken of them by the chicanery so prevalent in the Courts of Law, and he considers it should be the duty of the Law Officers of Government to watch proceedings of this nature, with the view of interposing when the interests of Government require their aid.

4. A copy of the letter of the Honorable Company's Solicitor will be forwarded to the Chief Magistrate for any observations he may have to make on it.

B. S. O. No. 304.

13. ***Period allowed for putting in Defence to Government Suits.*** The Courts have been directed to allow three months to Officers conducting the defence of suits against Government Officers for acts done in their official capacities for the purpose of filing documents, producing witnesses, and taking other steps necessary for the defence of the suit. Any further extension of time is left to the discretion of the Judge.

B. S. O. No. 305.

14. ***Procedure if delay occurs in the accordance of sanction for the Defence of Suits.*** When sanction for the defence of a suit has been requested and no reply may be received within the time fixed by the Court for the hearing of the suit, application should be made to the Court for an extension of time. Should such application be refused, the answer (with such fresh arguments or other modifications as may have suggested themselves subsequent to the preparation of the draft reply) should be filed, and intimation given to the Court that the orders of superior authority on the subject have not been received, and that consequently it may be necessary to file a supplementary answer.

B. S. O. No. 306.

15. ***Fees to the Government Pleader.*** All fees payable to the Government Pleader at Madras for the conduct of suits, should be paid previous to pleading, and should not be delayed pending the result of the suit.

B. S. O. No. 3¼6, & G. O. 12th June 1868, No. 1662

16. Fees due to Government Vakeels, in every case in which Government is a party, should, in future, be paid as follows:—One half after the pleadings are over, and the other half after the decree is passed.

B. S. O. No. 307.

17. ***The preparation of documents for Government Pleader's information in Appeal Suits.*** The translation of the depositions and other documentary evidence, as a rule, in all cases on which the advice of the Government Pleader at Madras may be sought, would involve great labor and delay, without, in most cases, any corresponding advantage, but the following rules should be observed:—

First.—Copies of decrees passed in Government suits shall be obtained and forwarded to the Board within two weeks from the date of the fair copy of the decree being signed and sealed.

Second.—The Government Vakeel at each Court shall inform the Collector from time to time as a suit in which Government is interested, advances, what documents he considers it advisable to have translated for the consideration of the Government Pleader at the Sudder Adawlut, in the event of an appeal. Such translations shall, at the Collector's discretion, be prepared without loss of time in his Office, and kept ready for despatch with the decree.

18. The strict observance of these rules will be sufficient in ordinary cases. In special cases the Collectors will exercise their own discretion, and provide what they may consider necessary. The pleadings will in all cases be supplied from the Board's Office, to save the Collectors' Establishments the trouble of making duplicate copies.

B. S. O. No. 308.

19. ***Precis of the case to be prepared for Government Pleader in Appeal Suits.*** When it is desirable that an appeal suit should be preferred or defended in the High Court at Madras by the Government Pleader, that Officer should be provided with a precis of the case as described in the annexed extract from his letter to the Board, dated 6th December 1861, No. 207. The leading facts of the case should be noted as far as practicable in chronological order, and reference should be made to the documents which bear upon each point, or the evidence that can be adduced in favor of, or against it. When the particulars wanted are contained in any document, the words of the latter should be quoted as closely as possible. In submitting applications for appeals or special appeals, the precis should be continued to the latest date, by the insertion of all important facts which may have transpired since the preparation of the original precis.

From the Government Pleader, dated 6th December 1861, *No.* 207.

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3. In cases where a private client is either seeking the advice of counsel, or the preparation by him of pleadings in a suit, the Barrister ought always to have, and usually has, a statement of case laid before him, in which is shown a precis of the claim or defence with reference to the particular parts of documents, or a summary of the oral evidence that can be adduced, which the client thinks, supports or cuts against his case. It is evident that a client knows the facts and circumstances attending his case better than any professional man can do, and although it is the peculiar province of the Solicitor to glean all such information as is obtainable, and from his experience suggest the seeking for further information, or explanation, and evidence, and then to put the whole in such form as will best draw the facts most forcibly to the attention of the Barrister, yet the original preparation or collection of the matter must necessarily rest with the client himself, and this is evident from the circumstance to which I have before alluded, that the client must best know the facts and circumstances attending the transaction.

4. The success of a case very much depends on the client's careful preparation of those facts.

5. In public cases, the Department in which a case arises, has always been looked upon as standing in a similar position to that which a client in private cases occupies and it is highly desirable, that on seeking the advice of the Law Officers, a clear precis of each case should be submitted pointing shortly to the several documents which support or cut against each part of the case, and the particular portion of each document that is relied upon and also where practicable, stating shortly the nature of the evidence which could be adduced in support of the case; of course copies, of the documents should accompany, because, as a general rule, the Law Officers could not safely advise without seeing the whole of each document.

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B. S. O. No. 309.

20. ***Board of Revenue authorized to sanction the defence of certain Suits.*** The annexed is the Order of Government authorizing the Board of Revenue to sanction the defence of certain Suits.

Proceedings of Government, 9th December 1862, *No.* 2,565.

Under existing rules the Board of Revenue submit for the orders of Government every case in which an action is brought against the Government. Many of the cases thus submitted, in fact the great majority of them, involve no question of principle or importance; and the reference to Government, while practically of no advantage, involves considerable delay and correspondence. The Governor in Council resolves therefore to vest the Board of Revenue with power to sanction the defence on the part of Government of all suits in the Revenue Department in which questions of principle are not involved, and the amount at issue does not exceed 1,000 Rupees. Cases of the latter description will, as at present, be submitted to Government. The Board's sanction will be conditional as to costs, if they are awarded against the Government.

B. S. O. No. 310.

21. ***Leave to Government Vakeels in District Courts.*** As the absence of the Government Vakeel from a District Court without the knowledge of the Collector is likely to lead to inconvenience, the High Court have been pleased to direct that no leave of absence in excess of one week shall be granted to Government Vakeels by the Civil Judge, unless the Collector shall endorse the ap-

plication to the effect that no inconvenience will arise from the Government Vakeel's absence.

B. S. O. No. 311.

22. ***The preparation of written Statements or Answers.*** Due attention should be paid to instructions of the Government Pleader at Madras, regarding the preparation of written Statements, as contained in the subjoined extract from a letter from that Officer.

From the Government Pleader, 17th August 1864, *No.* 184.

Paragraph 5. In preparing instructions for a written Statement, it should be borne in mind that it is on the plaint, and such written Statement, and on them alone, that the Court has the means of forming an opinion of the facts of the case, of ascertaining the various points on which the parties are at issue, and of adjudicative upon those issues; it should also be borne in mind that (contrary to the rules of the English Courts of Equity) every allegation made in the plaint, which is not traversed by the Defendant, is treated as admitted by him (the Defendant). If Collectors would bear these few rules in mind, and act upon them, much labor and doubt, and I may safely say anxiety, would be saved to myself when preparing written Statements. It appears to be the aim of many Native Pleaders to intersperse their averments with some truth and a large proportion of fiction, or to twist their sentences in such a manner as to distort the facts, and thus to render it impossible for a Defendant to give a simple denial or a simple admission. In such cases the Collector should give the real facts as they occurred, showing how much of the Plaintiff's statement they admit, or with what qualification they admit it; and what portion is not true, or not strictly correct. A Collector should, in the first instance, go carefully through the plaint, and divide off each allegation into a separate paragraph, and then opposit to each paragraph state the circumstances. If the allegation be strictly correct, say "Admitted" or "Correct"; but should the allegation not be in accordance with the facts, or not entirely so, then the Collector should state fully the real circumstances showing how much of the averment is correct, and how much of it is fiction, referring in all cases, where the Collector's Statement is supported by documentary evidence, to the particular document: a copy, or if in a vernacular a translation of which should accompany. With such instructions as those I have suggested, the Board and Government Pleader would, as a general rule,

be able satisfactorily to deal with cases, few references to the Collector for further information would be required; and I am satisfied that in the long run, the Collector would find it a great saving of time, trouble and vexation for having once, and in the first instance, fully mastered the case, he would be able with facility to superintend the conduct of the suit to its conclusion.

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B. S. O. No. 312.

23. ***Instructions for filing written Statements which have been prepared by the Government Pleader in Madras.*** Collectors should attend strictly to the following instructions relative to the manner in which written Statements prepared by the Government Pleader at Madras, in answer to suits, should be filed in Mofussil Courts by Government Vakeels. In preparing pleadings in which admissions are made, great care and nicety of language is generally required to prevent undue advantage being taken of the admission, and when a pleading is prepared by the Government Pleader at Madras, the Native Vakeels to Government should not be permitted to recast such pleading. If in settling a pleading any error be made by the Government Pleader at Madras, consequent on a misunderstanding *of the facts*, an alteration may be permitted to render the pleading in strict accordance with the fact; but even that should be done with great care, and particularly so as to avoid any difference in expressions relating to the same act in different portions of the pleading. A pleading must be put in, in the language of the Pleader signing it; but if the pleading be in a vernacular, there is no objection to its being accompanied by an English translation. In all cases, therefore, where a pleading is prepared by the Government Pleader at Madras for filing in Mofussil Courts, the Government Vakeels in the Mofussil should be instructed, first to satisfy themselves that the facts are correctly stated, and to attend to any note which may require attention; when that is completed, then to translate the written Statement into the vernacular, and to make a fair copy of the English written Statement; the

vernacular and such fair copy to be annexed together and filed in the Court.

B. R. O. No. 313, G. O. 26th July 1865, No. 1,742.

24. ***The defence of Suits under the Waste Lands Act (Act XXIII. of 1863.)*** It has been ruled by Government, that formal application for sanction to defend suits at the public expense, instituted in special Courts for the adjudication of claims to waste lands, is unnecessary, as by Section 10, Act XXIII. of 1863, it is provided that in all suits brought before such Courts to establish private claims, which have been rejected by the Collector and Board of Revenue, the claimant shall be the Plaintiff, and the Collector or other Officer performing the duties of Collector of the District "*shall* appear as Defendant on the part of Government." A report of the institution of such suits will, however, still be required for the information of Government.

The following Extract from the Schedule annexed to the Indian Limitation Act IX. of 1871* (see Section 4) gives the period of limitation in these suits:—

FIRST DIVISION: SUITS.

Description of Suit.	Period of limitation.	Time when period begins to run.
Part I.—Thirty days.		
1. To contest an award of the Board of Revenue under Act No. XXIII. of 1863 (*to provide for the adjudication of claims to waste lands*).	Thirty days	When notice of the award is delivered to the plaintiff.

**Act IX. of* 1871.

THE INDIAN LIMITATION ACT.

An Act for the Limitation of Suits and for other purposes.

WHEREAS it is expedient to consolidate and amend the law relating to the limitation of suits, appeals and certain applications to Court; and whereas it is also expedient to provide rules for acquiring ownership by possession; it is hereby enacted as follows:—

First Division: Suits.—Continued.

Description of Suit.	Period of limitation.	Time when period begins to run.
Part II.—Ninety days.		
2. For doing, or for omitting to do, an act in pursuance of any enactment in force for the time being in British India.	Ninety days	When the act or omission took place.

Part I.—Preliminary.

1. This Act may be called "The Indian Limitation Act, 1871."

It extends to the whole of British India; but nothing contained in Section two and three or in Parts II. and III. applies—(*a*) to suits instituted before the first day of April 1873; (*b*) to suits under the Indian Divorce Act; (*c*) to suits under Madras Regulation VI. of 1831.

This Act shall come in force on the first day of July 1871.

2. On and from that day the Enactments mentioned into the First Schedule hereto annexed shall be repealed to the extent specified in the third column of the same Schedule.

3. In this Act, unless there be something repugnant in the subject or context—

"minor" means a person who has not completed his age of eighteen years;

"plaintiff" includes also any person through whom a plaintiff claims;

"nuisance" means anything done to the hurt or annoyance of another's immoveable property and not amounting to a trespass;

"bill of exchange" includes also a hundi;

"trustee" does not include a *bendmídár*, a mortgagee remaining in possession after the mortgage has been satisfied, or a wrongdoer in possession without title;

"registered" means duly registered under the law for the registration of documents in force at the time and place of executing the document referred to in the context;

"foreign country" means any country other than British India;

and nothing shall be deemed to be done in "good faith" which is not done with due care and attention.

Part II.—Limitation of Suits, Appeals, and Applications.

4. Subject to the provisions contained in Sections five to twenty-six (inclusive), every suit instituted, appeal presented, and application made after the period of limitation prescribed therefor by the second Schedule hereto annexed, shall be dismissed, although limitation has not been set up as a defence.

Explanation.—A suit is instituted in ordinary cases when the plaint is presented to the proper officer: in the case of a pauper, when his application for leave to sue as a pauper is filed; and in the case of a claim against a company which is being wound up by the Court, when the claimant first sends in his claim to the official liquidator.

First Division: Suits.—Continued.

Description of Suit.	Period of limitation.	Time when period begins to run.
Part. IV.—One year.		
10. To enforce a right of pre-emption, whether the right is founded on law, or general usage, or on spécial contract.	One year.	When the purchaser takes actual possession under the sale sought to be impeached.

Illustrations.

(*a*).—A suit is instituted after the prescribed period of limitation. Limitation is not set up as a defence and judgment is given for the plaintiff. The defendant appeals. The Appellate Court must dismiss the suit.

(*b*).—An appeal presented after the prescribed period is admitted and registered. The appeal shall, nevertheless, be dismissed.

5. *a.* If the period of limitation prescribed for any suit, appeal or application expires on a day when the Court is closed, the suit, appeal or application may be instituted, presented or made on the day that the Court re-opens;

b. Any appeal or application for a review of judgment may be admitted after the period of limitation prescribed therefor, when the appellant or applicant satisfies the Court that he had sufficient cause for not presenting the appeal or making the application within such period.

6. When, by any law not mentioned in the Schedule hereto annexed and now or hereafter to be in force in any part of British India, a period of limitation differing from that prescribed by this Act is specially prescribed for any suits, appeals or applications, nothing herein contained shall affect such law. And nothing herein contained shall affect the periods of limitation prescribed for appeals from, or applications to review, any decree, order or judgment of a High Court in the exercise of its original jurisdiction.

Legal Disability.

7. If a person entitled to sue be, at the time the right to sue accrued, a minor, or insane, or an idiot, he may institute the suit within the same period after the disability has ceased, or (when he is at the time of the accrual affected by two disabilities) after both disabilities have ceased, as would otherwise have been allowed from the time prescribed therefor in the third column of the Second Schedule hereto annexed. When his disability continues up to his death, his representative in interest may institute the suit within the same period after the death as would otherwise have been allowed from the time prescribed therefor in the third column of the same Schedule. Nothing in this Section shall be deemed to extend, for more than three years from the cessation of the disability or the death of the person affected thereby, the period within which the suit must be brought.

Illustrations.

(*a.*)—The right to sue for the hire of a boat accrues to A during his minority. He comes of age four years after the accrual of the right. He may institute his suit at any time within three years from the date of his coming of age.

First Division: Suits.—Continued.

Description of Suit.	Period of limitation.	Time when period begins to run.
14. To set aside any of the following sales:— (*a*) sale in execution of a decree of a Civil Court; (*b*) sale in pursuance of a decree or order of a Collector or other Officer of Revenue; (*c*) sale for arrears of Government revenue or for any demand recoverable as such arrears; (*d*) sale of a *patní tálook* sold for current arrears of rent. *Explanation.*—In this clause "*patní*" includes any intermediate tenure saleable for current arrears of rent.	One year.	When the sale is confirmed, or would otherwise have become final and conclusive had no such suit been brought.

(b.)—A to whom a right to sue for a legacy has accrued during his minority, attains full age, eleven years after such right accrued. A has, under the ordinary law, only one year remaining within which to sue. But under this Section an extension of two years will be allowed him, making in all a period of three years from the date of his majority, within which he may bring his suit.

(c.)—A right to sue for an hereditary office accrues to A, who at the time is insane. Six years after the accrual of the right, A recovers his reason. A has six years, under the ordinary law, from the date when his insanity ceased within which to institute a suit. No extension of time will be given him under this Section.

(d.)—A right to sue as landlord to recover possession from a tenant accrues to A who is an idiot. A dies three years after the accrual of the right, his idiocy continuing up to the date of his death. A's representative in interest has, under the ordinary law, nine years from the date of A's death within which to bring a suit. This Section does not extend that time.

8. When one of several joint creditors or claimants is under any such disability, and when a discharge can be given without the concurrence of such person, time will run against them all; but where no such discharge can be given, time will not run as against any of them until they all are free from disability.

9. When once time has begun to run, no subsequent disability or inability to sue stops it: Provided that where letters of administration to the estate of creditor have been granted to his debtor, the running of the time prescribed for a suit to recover the debt shall be suspended while the administration continues.

10. Notwithstanding anything herein-before contained, no suit against a person in whom property has become vested in trust for any specific purpose, or against his representatives, for the purpose of following in his or their hands such property, shall be barred by any length of time.

First Division: Suits.—Continued.

Description of Suit.	Period of limitation.	Time when period begins to run.
15. To alter or set aside a decision or order of a Civil Court in any proceeding other than a suit.	One year.	The date of the final decision or order in the case by a Court competent to determine it finally.

Explanation.—A purchaser in good faith for value from a trustee is not his representative within the meaning of this Section.

11. Suits in British India on contracts entered into in a foreign country are subject to the rules prescribed in this Act.

12. No foreign rule of limitations shall be a defence to a suit in British India on a contract entered into in a foreign country, unless the rule has extinguished the contract, and the parties were domiciled in such country during the period prescribed by such rule.

Part III.—Computation of Period of Limitation.

13. In computing the period of limitation prescribed for any suit, the day on which the right to sue accrued shall be excluded. In computing the period of limitation prescribed for an appeal, an application for leave to appeal as a pauper, an application to the High Court for the admission of a special appeal, and an application for a review of judgment, the day on which the judgment complained of was pronounced, and the time requisite for obtaining a copy of the decree, sentence or order appealed against or sought to be reviewed, shall be excluded. In computing the period of limitation prescribed for an application to set aside an award, the time requisite for obtaining a copy of the award shall be excluded.

14. In computing the period of limitation prescribed for any suit, the time during which the defendant has been absent from British India shall be excluded, unless service of a summons to appear and answer in the suit can, during such absence, be made under the Code of Civil Procedure, Section sixty.

15. In computing the period of limitation prescribed for any suit, the time during which the plaintiff has been prosecuting with due diligence another suit, whether in a Court of first instance or in a Court of Appeal, against the same defendant or some person whom he represents, shall be excluded, where the last-mentioned suit is founded upon the same right to sue, and is instituted in good faith in a Court which from defect of jurisdiction, or other cause of a like nature, is unable to try it.

Explanation 1.—In excluding the time during which a former suit was pending, the day on which that suit was instituted and the day on which the proceedings therein ended shall both be counted.

Explanation 2.—A plaintiff resisting an appeal presented on the ground of want of jurisdiction shall be deemed to be prosecuting a suit within the meaning of this Section.

16. In computing the period of limitation prescribed for any suit, the commencement of which has been stayed by injunction, the time of the continuance of the injunction shall be excluded.

First Division: Suits.—Continued.

Description of Suit.	Period of limitation.	Time when period begins to run.
16. To set aside any act of an Officer of Government in his official capacity, not herein otherwise expressly provided for.	One year.	The date of the act.

17. In computing the period of limitation prescribed for a suit for possession by a purchaser at a sale in execution of a decree, the time during which the judgment-debtor has been prosecuting a suit to set aside the sale shall be excluded.

18. When a person who would, if he were living, have a right to sue, dies before the right accrues, the period of limitation shall be computed from the time when there is a representative in interest of the deceased capable of suing. When a person against whom, if he were living, a right to sue would have accrued, dies before the right accrues, the period of limitation shall be computed from the time when there is a representative whom the plaintiff may sue. Nothing in the former part of this Section applies to suits for the possession of land or of an hereditary office.

19. When any person having a right to sue has, by means of fraud, been kept from the knowledge of such right or of the title on which it is founded, and where any document necessary to establish such right has been fraudulently concealed, the time limited for commencing a suit, (*a.*) against the person guilty of the fraud or accessory thereto, or, (*b.*) against any person claiming through him otherwise than in good faith and for a valuable consideration, shall be computed from the time when the fraud first became known to the person injuriously affected thereby, or, in the case of the concealed document, when he first had the means of producing it or compelling its production.

20. *a.* No promise or acknowledgment in respect of a debt or legacy shall take the case out of the operation of this Act, unless such promise or acknowledgment is contained in some writing signed, before the expiration of the prescribed period, by the party to be charged therewith or by his agent generally or specially authorized in this behalf.

b. When such writing exists, a new period of limitation, according to the nature of the original liability, shall be computed from the time when the promise or acknowledgment was signed.

c. When the writing containing the promise or acknowledgment is undated, oral evidence may be given of the time when it was signed. But when it is alleged to have been destroyed or lost, oral evidence of its contents shall not be received.

Explanation. 1.—For the purposes of this Section, promise or acknowledgment may be sufficient, though it omits to specify the exact amount of the debt or legacy, or avers that the time for payment or delivery has not yet come, or is accompanied by a refusal to pay or deliver, or is coupled with a claim to a set-off, or is addressed to any person other than the creditor or legatee; but it must amount to an express undertaking to pay or deliver, the debt or legacy or to an unqualified admission of the liability as subsisting.

Explanation 2.—Nothing in this Section renders one of several partners or executors chargeable by reason only of a written promise or acknowledgment signed by another of them.

First Division: Suits.—Continued.

Description of Suit.	Period of limitation.	Time when period begins to run.
17. Against Government to set aside any attachment, lease or transfer of immoveable property by the Revenue Authorities for arrears of Government revenue.	One year.	When the attachment, lease or transfer is made.

Illustrations.

Z a bond-debtor, himself writes a letter promising to pay the debt to his creditor A, Z affixes his seal, but does not sign the letter:

Z pays part of the debt and promises orally to pay the rest:

Z publishes an advertisement, requesting his creditors to bring in their claims for examination:

In none of these cases is the debt taken out of the operation of this Act.

21. When interest on a debt or legacy is before the expiration of the prescribed period, paid as such by the person liable to pay the debt or legacy, or by his agent generally or specially authorized in this behalf, or when part of the principal of a debt is, before the expiration of the prescribed period, paid by the debtor or by his agent generally or specially authorized in this behalf, a new period of limitation, according to the nature of the original liability, shall be computed from the time when the payment was made: Provided that, in the case of part-payment of principal, the debt has arisen from a contract in writing and the fact of the payment appears in the hand-writing of the person making the same, on the instrument, or in his own books, or in the books of the creditor.

22. When, after the institution of a suit, a new plaintiff or defendant is substituted or added, the suit shall, as regards him, be deemed to have commenced when he was so made a party: Provided that, when a plaintiff dies, and the suit is continued by his representatives in interest, it shall, as regards them, be deemed to have commenced when it was instituted by the deceased plaintiff: Provided also, that, when a defendant dies, and the suit is continued against his representatives in interest, it shall, as regards them, be deemed to have been commenced when it was instituted against the deceased defendant.

23. In the case of a suit for the breach of a contract, where there are successive breaches, a fresh right to sue arises, and a fresh period of limitation begins to run, upon every fresh breach; and where the breach is a continuing breach, a fresh right to sue arises, and a fresh period of limitation begins to run, at every moment of the time during which the breach continues. Nothing in the former part of this Section applies to suits for the breach of contracts for the payment of money by instalments, where, on default made in payment of one instalment, the whole becomes due.

Illustrations.

(*a*).—A contracts to pay an annuity to B for his life by quarterly instalments. A fails to pay any of the instalments. Here upon every fresh failure, a fresh right to sue arises and a fresh period of limitation begins to run; and this Act may bar the remedy on the earlier breaches without affecting the remedy on the later breaches.

First Division: Suits.—Continued.

Description of Suit.	Period of limitation.	Time when period begins to run.
18. Against Government to recover money paid under protest in satisfaction of a claim made by the Revenue Authorities on account of arrears of revenue or on account of demands recoverable as such arrears.	One year.	When the payment is made.

(*b*).—A, a tenant, covenants with B, his landlord, to keep certain buildings in repair. At every moment of the time during which the buildings continue out of repair and B retains his right of entry, a fresh right to sue arises and a fresh period of limitation begins to run.

24. In the case of a continuing nuisance, a fresh right to sue arises, and a fresh period of limitation begins to run, at every moment of the time during which the nuisance continues.

Illustration.

A diverts B's water-course. At every moment of the time during which the diversion continues and B retains his right of entry, a fresh right to sue arises and a fresh period of limitation begins to run.

25. In the case of a suit for compensation for an act lawful in itself, which becomes unlawful in case it causes damage, the period of limitation shall be computed from the time when the damage accrues.

Illustration.

A owns the surface of a field. B owns the subsoil. B digs coal thereout without causing any immediate apparent injury to the surface, but at last the surface subsides. The period of limitation runs from the time of the subsidence.

26. All instruments shall, for the purposes of this Act, be deemed to be made with reference to the Gregorian calendar.

Illustrations.

(*a*.)—A Hindu makes a promissory note bearing a Native date only and payable four months after date. The period of limitation applicable to a suit on the note runs from the expiry of four months after date computed according to the Gregorian calendar.

(*b*.)—A Hindu makes a bond, bearing a Native date only, for the re-payment of money within one year. The period of limitation applicable to a suit on the bond runs from the expiry of one year after date computed according to the Gregorian calendar.

Part IV. Acquisition of Ownership by Possession.

27. Where the access and use of light or air to and for any building has been peaceably enjoyed therewith, as an easement, and as of right, without interruption, and for twenty years, and where any way or water-course, or the use of any water, or any other easement (whether affirmative or negative) has been peaceably and openly enjoyed by any person claiming title thereto as an easement, and as of right, without interruption, and for twenty years, the right to such access and use of light or air, way, water-course, use

First Division: Suits.—Continued.

Description of Suit.	Period of limitation.	Time when period begins to run.
19. Against Government for compensation for land acquired for public purposes.	One year.	The date of determining the amount of the compensation.
20. Like suit for compensation when the acquisition is not completed.	do.	The date of the refusal to complete.

of water, or other easement, shall be absolute and indefeasible. Each of the said periods of twenty years shall be taken to be a period ending within two years next before the institution of the suit wherein the claim to which such period relates is contested.

Explanation.—Nothing is an interruption within the meaning of this Section, unless where there is an actual discontinuance of the possession or enjoyment by reason of an obstruction by the act of some person other than the claimant, and unless such obstruction is submitted to, or acquiesced in, for one year after the claimant has notice thereof and of the person making or authorizing the same to be made.

Illustrations.

(*a.*) A suit is brought in 1871 for obstructing a right of way. The defendant admits the obstruction, but denies the right of way. The plaintiff proves that the right was peaceably and openly enjoyed by him claiming title thereto as an easement and as of right, without interruption, from 1st January 1850 to 1st January 1870. The plaintiff is entitled to judgment.

(*b.*) In a like suit also brought in 1871, the plaintiff merely proves that he enjoyed the right in manner aforesaid from 1848 to 1868. The suit shall be dismissed, as no exercise of the right by actual user has been proved to have taken place within two years next before the institution of the suit.

(*c.*) In a like suit, the plaintiff shows that the right was peaceably and openly enjoyed by him for twenty years. The defendant proves that the plaintiff on one occasion during the twenty years had asked his leave to enjoy the right. The suit shall be dismissed.

28. Provided that, when any land or water upon, over or from which any easement (other than the access and use of light and air) has been enjoyed or derived has been held under or by virtue of any interest for life or any term of years exceeding three years from the granting thereof, the time of the enjoyment of such easement during the continuance of such interest or term, shall be excluded in the computation of the said last-mentioned period of twenty years, in case the claim is, within three years next after the determination of such interest or term, resisted by the person entitled, on such determination, to the said land or water.

Illustration.

A sues for a declaration that he is entitled to a right of way over B's land. A proves that he has enjoyed the right for twenty-five years; but B shows that during ten of these years, C, a deceased Hindu widow, had a life interest in the land, that on C's death B became entitled to the land, and that within two years after C's death he

First Division: Suits.—Continued.

Description of Suit.	Period of limitation.	Time when period begins to run.
21. For false imprisonment.	One year.	When the imprisonment ends.
22. For any other injury to the person.	do.	When the injury is committed.
23. For a malicious prosecution.	do.	When the plaintiff is acquitted.
24. For libel.	do.	When the libel is published.
25. For slander.	do.	When the words are spoken.
26. For taking or damaging moveable property.	do.	When the taking or damage occurs.
29. For an illegal, irregular or excessive distress.	do.	The date of the distress.
30. For wrongful seizure of moveable property under legal process.	do.	The date of the seizure.
Part V.—Two years.		
31. For obstructing a way or a water-course.	Two years.	The date of the obstruction.
32. For diverting a water-course.	do.	The date of the diversion.
33. For wrongfully detaining title-deeds.	do.	When the title to the property comprised in the deeds is adjudged to the plaintiff, or the detainer's possession otherwise becomes unlawful.
34. For wrongfully detaining any other moveable property.	do.	When the detainer's possession becomes unlawful.

contested A's claim to the right. The suit must be dismissed, as A, with reference to the provisions of this Section, has only proved enjoyment for fifteen years.

29. At the determination of the period hereby limited to any person for instituting a suit for possession of any land or hereditary office, his right to such land or office shall be extinguished.

First Division: Suits.—Continued.

Description of Suit.	Period of limitation.	Time when period begins to run.
Part V.—Two years.		
35. For specific recovery of moveable property in cases not provided for by this Schedule, numbers 48 and 49.	Two years.	When the property is demanded and refused.
38. Against one who, having a right to use property for specific purposes, perverts it to other purposes.	do.	The time of the perversion.
Part VI.—Three years.		
43. For trespass upon immoveable property.	Three years	When the trespass takes place.
54. For the price of trees or growing crops sold by the plaintiff to the defendant where no fixed period of credit is agreed upon.	do.	The date of the sale.
86. For compensation for damage caused by an injunction wrongfully obtained.	do.	When the injunction ceases.
110. For arrears of rent.	do	When the arrears become due.
Part VII.—Six years.		
118. Suit for which no period of limitation is provided elsewhere in this Schedule.	do.	When the right to sue accrues.
Part VIII.—Twelve years.		
119. By an auction-purchaser or any one claiming under him to avoid incumbrances or under-tenures in an entire estate sold for arrears of Government revenue, the estate	Twelve years.	When the sale becomes final and conclusive.

First Division: Suits.—Continued.

Description of Suits.	Period of limitation.	Time when period begins to run.
being, by virtue of such sale, freed from incumbrances and under-tenures.		
120. To avoid incumbrances or under-tenures in a *patnì talook* or other saleable tenure sold for arrears of rent, the talook or tenure being, by virtue of such sale, freed from incumbrances and under-tenures.	Twelve years.	When the sale becomes final and conclusive.
123. For possession of an hereditary office.	do.	When the defendant, or some person through whom he claims, took possession of the office adversely to the plaintiff. *Explanation.*—An hereditary office is possessed when the profits thereof are usually received, or (if there are no profits) when the duties thereof are usually performed.
130. For the resumption or assessment of rent-free land.	do.	When the right to resume or assess the land first accrued: Provided that no such suit shall be maintained where the land forms part of a permanently settled estate, and has been held rent-free from the time of the Permanent Settlement.

First Division: Suits.—Continued.

Description of Suit.	Period of limitation.	Time when period begins to run.
131. To establish a periodically recurring right.	Twelve years.	When the plaintiff is first refused the enjoyment of the right.
132. For money charged upon immoveable property.	do.	When the money sued for becomes due.
Explanation.—The allowance and fees called *málikána* and *haqqs* shall, for the purposes of this clause, be deemed to be money charged upon immoveable property.		
140. By a landlord to recover possession from a tenant.	do.	When the tenancy is determined.
141. By a remainderman, a reversioner (other than a landlord), or a devisee, for possession of immoveable property.	do.	When his estate falls into possession.
146. For a declaration of right to an easement.	do.	When the easement ceased to be enjoyed by the plaintiff, or the persons on whose behalf he sues.
150. Any suit in the name of the Secretary of State for India in Council.	do.	When the right to sue accrued.

Second Division: Appeals.

151. Under the Code of Civil Procedure to the Court of a District Judge.	Thirty days.	The date of the decree appealed against.
154. Under the Code of Civil Procedure to the High Court.	Ninety days.	The date of the decree appealed against.

Third Division: Applications.

Description of Application.	Period of limitation.	Time when period begins to run.
155. Under the Code of Civil Procedure to set aside an award.	Ten days.	When the award is submitted to the Court and notice of the submission has been given to the persons and in manner prescribed by the High Court.
156. By a plaintiff for an order to set aside a judgment by default.	Thirty days.	The date of the judgment.
157. By a defendant for an order to set aside a judgment *ex parte*.	do.	The date of executing any process for enforcing the judgment.
158. Under the Code of Civil Procedure, by a person dispossessed of immoveable property and disputing the right of the decree-holder to be put into possession.	do.	The date of the dispossession.
159. To set aside a sale in execution of a decree, on the ground of irregularity in publishing or conducting the sale.	do.	The date of the sale.
161. For re-admission of an appeal dismissed for want of prosecution.	do.	The date of the dismissal.
162. For leave to appeal as a pauper.	Ninety days.	The date of the decree appealed against.
163. To a High Court for the admission of special appeal.	do.	ditto.
164. For a review of judgment.	do.	The date of the decree.
165. Under the Code of Civil Procedure, section three hundred and twenty-seven, that an award be filed in Court.	Six months.	The date of the award.

Third Division: Applications.—Continued.

Description of Application.	Period of limitation.	Time when period begins to run.
166. For the execution of a decision (other than a decree or order passed in a regular suit or an appeal) of a Civil Court or of a Revenue Court.	One year.	The date of the decision, or of taking some proceeding to enforce or keep in force the decision.
167. For the execution of a decree or order of any Civil Court not provided for by No. 169.	Three years.	The date of the decree or order, or (where there has been an appeal) the date of the final decree or order of the Appellate Court, or (where there has been a review of judgment) the date of the decision passed on the review, or (where the application next hereinafter mentioned has been made) the date of applying to the Court to enforce, or keep in force, the decree or order, or (where the notice next hereinafter made has been issued) the date of issuing a notice under the Code of Civil Procedure, section two hundred and sixteen, or (where the application is to enforce payment of an instalment which the decree

Third Division: Applications—Continued.

Description of Application.	Period of limitation	Time when period begins to run.
		directs to be paid at a specified date) the date so specified.
169. To enforce a judgment, decree or order of any Court established by Royal Charter in the exercise of its ordinary original Civil jurisdiction.	Twelve years.	When a present right to enforce the judgment, decree or order accrued to some person capable of releasing the right: Provided that, where the judgment, decree or order has been revived, or some part of the principal money secured thereby, or some interest on such money has been paid or some acknowledgment of the right thereto has been given in writing signed by the person liable to pay such principal or interest or his agent, to the person entitled thereto or his agent, the twelve years shall be computed from the date of such revivor, payment or acknowledgment, or the latest of such revivors, payments or acknowledgments, as the case may be.

SECTION 2.

RULES REGARDING THE ARRANGEMENT OF RECORDS AND CORRESPONDENCE.

B. S. O. No. 320.

1. ***General instructions regarding Correspondence.*** The following are the instructions of Government, regarding the mode in which subjects should be laid before them, as expressed in the subjoined Order of Government, and Collectors should carefully follow the course therein prescribed when addressing the Board.

2. All Letters, Reports, Statements, Returns, etc., should be written on foolscap paper. The names of places and persons should be written clearly and intelligibly. Letters should be carefully punctuated, the paragraphs numbered, and the fair copy made as complete as possible and ready for the Press. Marginal notes and entries entail much trouble in printing, and should be avoided as much as possible.

3. All letters should invariably be numbered according to the order of their despatch, the date entered on them should be the date of their despatch, and the name of the town, village, or other place from which a letter is written, should be added to the date.

4. Repetition and details should be avoided as much as possible in official correspondence. Separate letters should be written on distinct subjects, and care should be taken not to raise general questions, or to apply for specific orders in *periodical* reports.

5. All correspondence should be condensed as much as possible, and in view to effect this object, every letter should be docketed and abstracted on the back, and this abstract should state clearly the *purport* of the letter and not merely its subject. As the greatest inconvenience is occasioned by the neglect of this rule, a clerk in each office should be held responsible for the correctness and completeness of each abstract.

6. Official papers should never be transmitted *in extenso* when extracts will suffice, and care should be taken that any

parts of them likely to irritate or give offence, without conveying any needful information, are invariably kept back. Any previous correspondence which may have taken place on the same subject as that discussed in any lettter should invariably be quoted by date and number.

7. All enclosures to letters and all statements, whether sent with letters, or merely under cover, should be distinctly numbered, docketed, and abstracted. The headings of all Statements should be written in full to prevent mistakes.

8. All official documents should be authenticated in a uniform and legible manner, and Public Officers should adopt a signature accordingly. Beneath every signature in the native character, the writer's name should invariably be written in English.

Government Proceedings, 21*st May* 1859, *P. D.*, *No.* 801.

The Honorable the Governor in Council has had under his consideration the mode in which subjects are laid before Government by the Heads of Offices or Departments subordinate to it.

2. He observes that letters to Government from such officials are not unfrequently accompanied by a number of enclosures, usually copies of correspondence that has passed between the Officers addressing Government and others, and the Government are referred to these enclosures, or are obliged to consult them, in order to acquire that information which should have been supplied in full in the letters themselves.

3. The consequence of this system is, that while the subordinate Officers are relieved of some labor which should properly have devolved on them, the time of Government is unprofitably occupied—the Government Press overburdened—the records of this Government, and those of the Home Government, and of the Government of India, to whom copies of all their proceedings are furnished, needlessly swelled—the disposal of public business retarded, and unnecessary expense, for printing, paper, freight for the transmission of records and room for their deposit, incurred.

4. The Honorable the Governor in Council desires that it may be understood that, henceforward, it will be expected of all Officers or

Departments addressing Government, to state the subject of their application, and all facts requisite to be known, or arguments proper to be weighed, for its due consideration, clearly, and in full, in their letters. Their communications will be required to be complete in themselves, and to set out all the information that has been furnished to the writers on the subject, all that has been urged by Subordinate Officers, every point, in fact, necessary to the perfect understanding of the case, so that the Government may have it thoroughly before them in one paper, which alone need be recorded, and on which orders can be passed without reference to other documents.

5. The correspondence referred to in such letters will be submitted with them, for reference, if desired, on minor matters. Such papers should be furnished *in original.* They will be returned when no longer required, and will not be brought on record, but it is especially to be remarked, that all that is important in them, or necessary for the full exposition of the subject, must be stated in the letter which they accompany.

6. Letters reporting on petitions, applications of various kinds, must, of course, be accompanied by the petition, or application, under report, but the report is to contain a full summary of the transmitted paper—the substance of the request preferred, and the circumstances and arguments adduced in support of it—so that the paper itself will not have to be brought on record.

7. When a Controlling Office, as the Court of Sudder and Foujdaree Adawlut, or Board of Revenue, has to submit the views of the various Officers subordinate to it, on a general question, the reports should be accompanied by a precis containing the substance of the replies. The precis will, when necessary, be recorded, and the reports returned.

8. Cases may occur in which it may be necessary to send up a letter from a Subordinate Office, as an integral part of the proceedings of the Officer by whom it is transmitted, but this can rarely occur, and should never be resorted to, when it can be avoided. In simple cases, however, and when a suggestion or recommendation can be conveyed in a few words, it will be open to an Officer to send up a *copy* of a letter that he may have received, with his own opinion briefly noted at the foot of it, or to forward it thus merely for information, when no opinion is called for.

9. When the subject may be one, on which reference will have to be made to other Officers besides the one by whom it is to be imme-

diately brought before Government, such reference should be made direct by the latter Officer, and the result embodied in his report. Thus if the Court of Sudder Adawlut have to address Government on a question partaking of a Revenue character, and on which the opinion of the Board of Revenue would be desirable, the Sudder should ascertain the views of the Board and state them in their letter. The Revenue Board should act similarly in respect to any question where it may be advisable to consult the Sudder. It should, in fine, be the study of all Officers who may have occasion to address Government, to lay the subject before them complete in all its bearings, and in a state to admit of immediate decision.

10. As a minor point, but one deserving of consideration, the Governor in Council further desires that all Officers, who may correspond with Government, will give attention to the way in which their letters are copied. They should be written in a clear, bold hand, without erasure, in dark coloured ink, and properly punctuated, so that they may be in a state fit to be put at once into the printer's hands.

11. The Honorable the Governor in Council relies upon the above orders being carefully complied with, and it will henceforth be a standing rule of the Government Office, that all letters which do not conform to these requirements will invariably be returned for revision.

B. S. O. No. 321.

9. In reporting on petitions and on other subjects, it is not uncommon for Collectors to give in the same report, and sometimes in the same paragraph, different dates, one or more according to the revenue year or fusly, and others according to the Calendar year. Much inconvenience and loss of time is thereby caused, especially in regard to *durkhast* cases. The Board therefore desire that in future the dates may all, if possible, be given for Calendar years alone. If it is necessary to specify the fusly, the corresponding Calender year ought also to be given together with the day and name of the English month, if necessary.

B. S. O. No. 321.

10. ***Preservation of Records.*** Every precaution should be taken for the proper preservation of old Survey Accounts and all other valuable records. Collectors should examine them personally, occasionally, and when any are found to be in a state of

decay, authentic copies should be prepared under the Collector's orders. An occasional inspection should also be made of the records at each Talook Office, to see that they are properly looked to, and kept in good order. The Head of each Department should be held responsible for the complete arrangement of the past records of his Department in the early part of each new year. All papers as received should be stamped either for permanent record or for eventual destruction, and when records are destroyed they should be carefully defaced and torn into two pieces at least. All permanent records should be properly arranged so as to ensure their being easily referred to. A report upon the state of the records in each District should be submitted to the Board every year, and the annexed Rules should be followed, so far as they are applicable to the arrangements of each District Office.

RULES.

I. There should be one General Register for entering all the papers daily received, in the following form:—

Register of papers received at the Collector's Office, Vizagapatam, 1864.

Consecutive No. of the Register.	No. if any, of the paper received.	No. of enclosures. Date do.	From whom.	Purport.	What done with.	When answered, how disposed of, etc.	R. or D.	When transferred to the Record-keeper.	His signature.	Remarks.
1st *November* 1864.										
1	98	30th Oct.	Bimli. S. M.	Requesting leave of absence for 3 days.	Delivered to V. H. Clerk.	Granted, transferred to Trsy. Dy. Collector, 1st November.	D.	1st Dec.	V. R.	
2	—	29th Oct.	Manager, Vizianagram.	Agreeing to give the site required for District Moonsiff's Court at Bimlipatam.	To 2nd Clerk.	Forwarded to the Engineer 1st Nov.		do.	V. R.	

II. The Registering Clerk, after marking the No. of the Register, receipt date and the purport on the paper, should stamp on its face the department to which it belongs, as Land Revenue, Sea Customs, Public Bungalows, etc. etc., (for which purpose he will be provided with Seals), and then deliver it to the Disposing Clerk.

III. The Disposing Clerk, when the paper is disposed of, should mark R. or D. thereon, and return it to the Registering Clerk.

IV. The latter should keep the papers in bundles according to the departments to which they pertain, and at the close of each week, transfer them to the Record-keeper, obtaining his signature as shewn in the Register above.

V. With regard to the *Takeeds*, etc., issued from the Office—two copies should be prepared, one to be despatched, and the other to be retained in the Office. The present copy books to be dispensed with.

(*a.*) When the Order issued is a reply to some *Urzee* received, the *Urzee* and the office copy of the Order should be kept together; and so with a series of papers on one subject, as when a matter continues for a length of time and occasions several references and answers. Thus each subject will be complete by itself and be found in one bundle.

(*b.*) When an Order is issued without reference to an *Urzee* received, the office copy should be kept by itself, and transferred in due course to the department to which it belongs.

(*c.*) It is mostly found practicable and expedient to write orders on the *Urzees* themselves. In such cases a Register of the following form should be kept:—

Register of Orders issued from the Collector's Office, 1865.

No. of the Receive Regr.	From whom.	Purport.	Order.		Remarks.
			No. Date.	Particulars.	
	Bimlipatam S. M.	Wants leave for three days.	1st Nov. 1864.	Granted, transferred to Trsy. Dy. Collector for *Baravard* and *Gazette*.	

(Signed) D. F. C.

VI. The papers issued *from* the office are to be stamped with the department to which they belong and to be marked R. or D. in the same manner as in the case of papers received.

VII. As for the Records of Summary Cases—Registers for these are kept as required by the Regulations, and the papers connected with them need not be entered in the Register of Petitions, etc. Each case should be complete by itself consisting of all papers filed and proceedings issued, and the records of these cases should be transferred to the Record-keeper as each case is finally disposed of.

Arrangement of the Record Room.

I. A separate shelf or space shall be set apart for each department of business according to the classification mentioned above.

II. This receptacle shall have two divisions, one for R. and the other for D.

III. On the front of the shelf the name of the department to which the papers therein lodged pertain, should be clearly and durably written. (A printed Label in large characters will answer well.)

IV. For each shelf or receptacle, two Registers shall be kept, one for R. and the other for D. In these Registers the Record-keeper shall enter the papers as he receives them in the following form:—

Salt—*Register of R. Papers in shelf No.* 1—Salt.

No. of Papers.		Date of the Paper.	From whom.	Purport.	When transferred to the record Room.	By what Officer transferred.	Remarks.
As they are received.	No. thereon already.						

V. The Record-keeper shall receive every paper whenever tendered to him without fail, and add it to the bundle to which it belongs, filling up the Register above mentioned.

VI. When any paper is required from the Record Office for reference, the Officer requiring it shall give a Note to the Record-keeper mentioning the paper required. The paper shall immediately be furnished, and the Note kept in its stead. On the return of the Record,

the Note shall be given up and cancelled. Each department will be supplied with printed forms of these Notes.

VII. The front and sides of the shelf in which papers of permanent value are lodged, shall be furnished with wire-work so as to admit of the free circulation of air.

VIII. The Treasury Deputy Collector and the Sheristadar shall be held responsible for the due enforcement of the above Rules and the proper preservation of the Records.

B. S. O. No. $\frac{321}{1}$.

11. Collectors should cause to be destroyed all *Gazettes* of Districts, other than their own, of older date than two years preceding the time of destruction.

B. S. O. No. $\frac{321}{2}$.

12. All interlineations and corrections in public documents should be initialled by the person signing the paper, and if interlineations and corrections are found in papers passing through the hands of Tahsildars and Sheristadars, they must be initialled by those Officers, should the initials of the person signing the paper be not then obtainable, Gumastahs in charge of Talook records must examine carefully every paper delivered to them for the purpose of being shelved with the record, and shall bring to the notice of the Tahsildar or Sheristadar such interlineations and corrections as may be found, in order that they may be initialled. Divisional Officers should, during their half yearly examination of cash balances, see that these rules are strictly conformed to, and report the result to the Collector. The Revenue Inspectors should during their tours examine and initial all interlineations, etc., in the village accounts which are in charge of the Curnums, who will be warned that the possession of accounts with interlineations not so attested will be severely noticed. Village Curnums should not be allowed to have access to the Talook records except under proper supervision and with the express permission of the Tahsildar or Sheristadar, and should only be allowed to examine papers in the presence of a person deputed by either of the above named Officers to exercise such supervision.

B. S. O. No. 322.

13. ***Native Correspondence to be opened by Collectors.*** The annexed are the remarks of Government on the impropriety of leaving the disposal of Native Correspondence to Native Subordinates.

From Government 12*th April* 1833, *R. D. No.* 407.

* * *

41. The second observation is founded upon what appears to have been the practice in Canara, of permitting the Head Sheristadar to receive, and dispose of all the Native correspondence between the Tahsildars and other Officers in the Talooks, and the Collector. The Sheristadar, it would seem, had, at the time alluded to, the power of opening what letters he pleased, of reading them in private, of sorting them, of retaining such as he thought proper for reference to the Collector, and of forwarding others to the Subordinate and Assistant Collectors. If this pratice is still continued, the Board of Revenue ought peremptorily to forbid it. Every *Urzee* which comes from the Talooks should be brought to the gentleman whose address it bears, with as much scruplous care as is maintained with respect to official correspondence everywhere, and they should be kept in a box under the care and upon the responsibilty of the Head Peon of the Cutcherry, and upon no account permitted to be opened, except in the presence of the Collector himself, or his Subordinates; and no *Urzee* that has not been read to the Collector by his Moonshees, and decided upon, should be taken away without his permission. No Tahsildar can be expected to write free, if his representations are supposed to undergo, in the first instance, an inspection by the Huzur servants; and no Collector can successfully administer the affairs of a District, if the correspondence of his Native Officers is placed in a situation where it may be liable to be mutilated or suppressed. Such a system must necessarily throw the management of the Provinces into the hands of men who ought to be under particular control, and who may, like _____, have many private motives for betraying their trust, and prostituting their influence.

B. S. O. No. 323, G. O. 2nd June 1865, No. 1.180.

14. ***The use of Native Revenue terms prohibited.*** The annexed are the Orders of Government prohibiting the unnecessary use of Native Revenue terms in English correspondence. Whenever such words are used, a full explanation should

be given of their exact force and meaning, and District Officers must understand that when communications are received in which these orders are disregarded, they will be returned to the senders. Whenever it may be found necessary to introduce Native measures or weights into English correspondence, the equivalent in English measures or weights should, if possible, be given, for instance when the extent of any land is given in local measurement, the equivalent should be also specified in acres.

Late Hon'ble Court's Despatch, 18th July 1855, *No.* 11.

* * * * *

34. There are some suggestions in your Minutes of Consultation of 7th November last, the advantages of which we think to be somewhat open to question. There can be no doubt that the subsititution of English for Native terms is desirable, whenever exact equivalents can be found for them, but this, we apprehend, is seldom the case. Your object we presume to be, to convey to the mere English reader, a clearer idea of the nature of our administration than he can at present obtain in consequence of his ignorance of the Indian terms which are of frequent occurrence in official documents. We doubt, however, whether this end is likely to be advanced by the proposed means, and whether the use of English terms which appear to convey an intelligible meaning may not, in fact, have a contrary effect. For instance, you express your approval of the employment by the Board of Revenue of the English terms, wet and dry instead of *Nunjah* and *Poonjah* lands. The cultivable lands under your Presidency are generally distinguished as *Nunjah*, *Poonjah* and *Bagayet* (in some districts different names being used), of which the ordinary English synonymes are wet, dry, and garden lands. But these words whether in their Native or English form, are employed in a technical and unusual sense, and can only be rendered intelligible to an uninformed reader by means of definitions, which show that the words are applied to the different descriptions of land, in respect to the source from which they derive their supplies of water, whether from Public Works of Irrigation, from the falling rains, or from wells sunk in the fields themselves. All Native terms, having a limited and local currency, should be carefully explained, whenever there may be occasion to use them, but we doubt whether any benefit would accrue from the disuse of such as are in general acceptation,

and of constant employment in official correspondence, and are perfectly understood by all concerned, or interested in the Revenue administration, and we are, on the contrary, rather disposed to think that the adoption of English words, which in their ordinary sense, are not exact equivalents of the Native term which they are intended to represent, would be more likely to mislead the reader than to give him more accurate notions of the real meaning of the documents before him."

Ext. Min. Con., 21st January 1856, *R. D., No.* 70.

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"12. The Board's particular attention is invited to para. 34 of the Court's Despatch. Where English terms can only be substituted for Native by using them in a technical and peculiar sense, the advantage of the substitution is diminished, though it possesses that of furnishing terms not wholly barbarous and unknown, and the meaning of which therefore when once explained, will be more readily retained in the memory.

Thus to take very terms instanced in this Despatch, "wet" and "dry" indeed are not happy renderings of "*Nunjah*," and "*Poonjah*," they do not primarily convey the same ideas; but "irrigated" and "unirrigated" at once suggest these ideas, and therefore this Government consider them to be certainly preferable to the Native terms. They so regard them because they convey a meaning, and for all practical purposes a correct meaning, to readers unacquainted with the local tongues and local phraseology, whereas the words *Nunjah* and *Poonjah* are simply without meaning to such persons. It is also to be observed that the terms *Nunjah* and *Poonjah*, though those in most common use to signify the ideas which they represent, are not by any means exclusively so. In Nellore the terms habitually used are *Magany* and *Metta*; in Bellary the terms *Turry* and *Kooshky* are in common use, and in Rajahmundry, Masulipatam, and other Northern Districts those of *Pullum* and *Meraca.* The same is true of various other terms, and it is obviously extremely desirable that this confusing multiplicity of terms should be put an end to.

13. This case, however, of Native words used in a technical and peculiar sense is not the most common. Many of the Native terms occurring in Revenue and other official correspondence are used from mere indolence; and a little thought would instantly suggest suitable English equivalents, often in a single word, but sometimes by a short paraphrasis, which however has the advantage of substituting the

intelligible in the place of the unintelligible. It is the wish of the Government that strict care should be taken to put a stop to this careless introduction of Indian words, and to enforce the use of English terms whenever they can be used with propriety and without a straining of their ordinary meaning. Further, it is much to be desired, as already noticed, that in the case of all ideas for which it is thought necessary to retain Native representatives, the terms so used should invariably be the same. This is now far from being the case, the same things are described in the district correspondence, and even by the Board according to the district of which they happen to be treating, in two or more different sets of terms. It is very desirable that the Board, who alone are in a position to do it, should draw up a set of terms to be used in the English correspondence of all districts alike. This list should include even the English terms used to signify any particular ideas connected with the Revenue or other official arrangements, so that whenever those ideas might occur, they would be represented by the same terms. The careless and indolent use of Native phrases should also not only be prohibited, but care should be exercised in checking all infractions of the prohibition."

B. S. O. No. 324.

15. ***Copies of Official Papers not to be sent to newspapers or to private friends.*** The subjoined Order of the late Honorable Court of Directors, prohibiting Officers from furnishing their friends in England with copies of official papers. They should also understand that except in cases where the publication of official papers may be duly authorised by Government, any communication of such documents to the newspapers, or to any private persons, except as provided for in Standing Order, No. 335, will subject the Officer or Servants by whom they may be furnished to the severe mark of the Home Government's displeasure.

From Hon'ble Court to Government of India, 2nd July 1839.

1. Circumstances have come to our knowledge, which induce us to believe that certain Functionaries in the service of your Government are in communication with private friends in England, and transmit to them copies of their official correspondence relative to the duties in which they are engaged.

2. We need not comment upon the great impropriety of such a proceeding, nor upon the mischievous consequences which might result from it, but we think ourselves compelled to desire that no Officer, Civil or Military, should be employed, and more especially no Officer holding a separate command, without being warned against the commission of the breach of confidence of which we complain, nor without being informed that the just and proper consequence of such conduct will be, his dismissal from the service.

3. The warning may be given either in general orders, or by private instruction; and we beg that no time may be lost in carrying our wishes into effect with respect to those Officers now employed upon special service, more particularly to the westward of India, and in the Persian Gulf, where any disclosure of official correspondence must be of the utmost detriment to the public interests.

4. These orders are to extend to all Officers of Government employed at the Presidency or elsewhere.

B. S. O. No. 325 & G. O. 17th October & 15th Dec. 1865, Nos. 2,523 & 3,032.

16. *Arrears of Correspondence.* Quarterly lists of unanswered reference should be submitted to the Board in the prescribed form, but all Collectors should be careful that their arrears' lists of all correspondence, both English and Vernacular, are examined at frequent and stated intervals in order to prevent the accumulation of arrears and to insure no apparently unimportant matters being overlooked. Delay in reporting on Yeomiah lapses, for instance, causes the greatest hardship to individuals, and may easily be prevented by ordinary care in the disposal of business. The Government have recently ruled that such delays will not be permitted in future.

B. S. O. No. 326.

17. ***Correspondence in the Vernacular between European Officers prohibited.*** The practice of communicating information or orders from the Office of one European Officer to that of another by means of memoranda in the Native languages, addressed to the Native subordinates, is most objectionable, and should never be permitted. All communications between European Officers should be

made in the English language, and should be addressed to the European Officer himself.

B. S. O. No. 327.

18. *Legible writing to be required in all Vernacular Correspondence.* All Collectors should take such measures in their respective Districts as will ensure all Vernacular accounts, reports, etc., being written legibly

19. The inexpediency of having the public accounts kept in a language with which, as a rule, neither the people nor the European Officers of Government were acquainted, led to the disuse of Mahratta as the official language of account.

20. The object of the change is however but partially attained, while Native Officers, from the Village Servants upwards, are allowed, as is often the case, to write so badly, that even a practised Moonshee cannot decipher their communications without difficulty. Apart from the loss of time thus entailed in the daily routine of duty, it is a serious objection that a Collector, though conversant with the Vernacular of his district, cannot read the reports or accounts of his own subordinates, whenever he deems it necessary, without the intervention of a Moonshee, or Goomastah. The knowledge that a Collector can do this whenever he sees fit, will act as a wholesome check, however rarely the power may be exercised in practice.

21. The establishment of Presses will enable Collectors to circulate copy-slips with ease, and the Board will not hesitate to sanction the removal of any Public Officer who will not take the trouble of learning to write legibly after sufficient time has been allowed. The only proof the Board will require in these cases, is the production of any paper or account prepared by the Officer.

B. S. O. No. 328.

22. *The despatch of Papers, etc.* All plans, maps, etc., and articles likely to be damaged by folding should be despatched in tin cases or tubes. All bills, transfer receipts, orders for money, etc., should be

stitched to the letter in which they may be enclosed. The practice of forwarding covering letters with enclosures should never be followed. It wastes time, wastes stationery, encumbers the records, and adds uselessly to the weight of the Mails, while it attains no useful object whatever. All necessary information may be given in the docket of the enclosure itself.*

B. S. O. No. 330.

23. ***Postage on Letters.*** Letters addressed to Public Officers on which forward postage may be due should not be refused. Collectors and their Covenanted Subordinates are authorized to charge such postage to Government in the case of letters and petitions bearing forward postage only, as well as of those so paid as clearly to indicate the intention of paying the correct postage.

B. S. O. No. 331.

24. ***Rules for representing Native words in the English Character.*** The rules on this subject, published under the orders of Government in pamphlet form in the year 1859, should be attended to, but due care should be taken that Rule IV. is strictly followed, and that the names of particular places which have become stereotyped by long usage in a conventional form are not altered. Care must also be taken to prevent the Office Writers who fill up the blanks in deeds, etc., from adopting their own fanciful modes of spelling the names of the parties, the result of which frequently is that the signature affixed to the deed differs greatly from the spelling of the name in the body of the Deed, a practice which is most objectionable and must be prevented.

B. S. O. No. 332.

25. ***Every Vernacular Paper of Record to be verified by the signature of the person preparing it.*** It should be made an established rule

*All papers transmitted to the Collector's Office from the Talook must be invariably despatched the same day they are signed. Papers for despatch should be signed before the hour at which packets are closed in the Post Office and should be posted before that hour. Papers signed afterwards ought to be posted that same evening. The system of antedating letters is strictly prohibited. (*Tanjore Gazette*, 1st April 1872, Page 195; District Circular No. 11, in Board's Circular Memo. 9th April 1872, No. 528.)

in every District, that every Vernacular paper of record, prepared in a Government Office, is to be verified by the signature of the Writer or Goomastah, and also by that of the official who received the verbal instruction of his superior to prepare it, and who will be held responsible for its being drawn in strict accordance with those instructions. The particular attention of Collectors and their subordinates should be directed to this rule; and they should punish suitably by fine any breach of it.

B. S. O. No. 333, & O. G. of India 31st March 1862, F. D.

26. ***Particulars to be given in Letters in which sanction for Expenditure is requested.*** When Collectors may find it necessary to apply for sanction for expenditure, they should, after stating the merits of the case in a letter add a postscript or memorandum containing information on the following points:—

MEMORANDUM.

In applications for Pensions.

1. Date from which it is to be paid.
2. Whether provided for in Budget.

In applications for Jaghires.

1. Whether revenue of Jaghire was credited in Budget.
2. If so, to what extent and in what manner Budget will be affected.
3. If Jaghire be in lieu of pension, to what extent decrease is affected, under head of pensions.

In applications for Salaries, Establishments, &c.

1. Dates from which respective charges are to take effect.
2. Whether provided for in Budget.
3. If so, under what head.
4. If charge be temporary, on what date it is to cease.
5. If saving is to be effected, from what date saving takes effect.
6. Under what head saving is to be made.
7. If charges are shown in lump sum, arrears, if any, should be distinguished from charges of the year to which the Budget refers.
8. If charges are payable from Local Funds, this should be stated.

In Contingent Bills.

1. In what month charge was incurred.
2. Whether provided for in Budget.

B. S. O. No. 334. 27. ***The Production of Documents in Civil Courts.*** The mere fact of a party to a suit being desirous to produce in evidence a certain document, and obtaining a certificate from the Court on the subject, is not sufficient to entitle him to a copy. Should the Collector consider it objectionable to produce the document, he should make his objections to the Court. The annexed letter from the Government Pleader on this subject, is circulated for the information of Collectors. (*See Rule XXIV., Standing Order, No.* 335.)

From Government Pleader to Government, dated 29*th July* 1862, *No.* 108.

12th July 1862, No. 1,518, R. D. 1. I have the honor to acknowledge the receipt of the Proceedings of Government, under the date and number noted in the margin, and to report to the Honorable the Governor in Council as my opinion, that it is not incumbent on Government to comply with applications of the nature of that referred to in the Proceedings now under acknowledgment, but that Government on such applications may refuse an inspection, or to furnish a copy, of any of their records.

2. I am of opinion that all communications made by Collectors in their official capacity to Government are privileged communications, the production of which cannot be enforced by any Municipal Court without the consent of Government.

3. If a suitor considers the production in evidence of a public record to be necessary for the support of his case, he should apply to the Court in which his case is pending, for a summons to be directed to the party in whose custody the record is kept; should such party consider the production of the record to be objectionable, he should attend the Court, with the document and state his reasons for objecting to produce the document; the Judge will decide whether it should or should not be produced.

4. The subject is treated in the Circular Order of the Sudder Court dated the 17th of June 1824, and the observations of the Board of Revenue there set out; provision is also made in Act No. II. of 1855, Sections 21 and 23.

B. S. O. No. 335.

28. ***Rules for granting copies of Official Papers to private persons.*** The following are the Rules under which copies of official papers may be granted to private persons. The Rules have received the approval of Government, and are to supersede all previous Rules on the same subject.

RULES.

I. The following Rules relating to the furnishing of copies, of official documents to private persons shall not be held to apply to sentences, orders, and proceedings in Magisterial and Revenue cases, copies of which it may be necessary to grant, free of charge, in accordance with any existing Law or Regulation to parties entitled to receive them.

II. The Public Officers who are authorized to furnish authenticated copies of documents subject to these Rules are Collectors or Magistrates, Sub-Collectors, Head Assistant Collectors, Deputy or Assistant Collectors in special charge, and Tahsildars; but in the case of those Officers who are subordinate to the Collector, it is necessary that the Collector's permission should be first obtained before any further steps are taken for granting a copy.

III. Persons requiring authenticated copies of Public documents subject to these Rules should, in the first instance, make an application in writing to that Officer in whose Office the record is deposited, who will either forward the application to the Collector with his remarks, or will reject the same by endorsement. When the record is in the Collector's own Office they should apply for the same to the Collector or Magistrate in writing through the post or otherwise, either directly or through any of his Assistants or Tahsildars.

IV. The Collector or Magistrate is solely responsible for the grant of copies of documents on his District Records, so that it remains with him to determine in the case of every application for a copy whether the document is of such a nature that a copy of it may be granted without injury to the public interests or breach of confidence.

V. If the Collector or Magistrate is satisfied that no objection exists to the granting of a copy, he shall, in the event of the document being only a District Record, endorse the application to the effect that the Deputy Collector in charge of his Treasury, or any of the other

As amended by B. S. O. No. 2 2/5. Officers specified in Rule II. above, as the case may require, will furnish the required copy on the applicants producing the necessary stamped paper; but should the document in question be a communication from the Board, or from Government, the Collector or Magistrate shall, in the first instance, address the Board or Government by letter requesting permission to comply with the application.

VI. If the Collector or Magistrate considers the granting of a copy objectionable, he shall reject the application by endorsement stating briefly his reasons for the same. The applicant may, if so disposed, appeal to the Board of Revenue, submitting with his appeal the endorsement of the Collector.

VII. The Deputy Collector in charge of the Treasury is responsible for the accuracy and legibility of the copies granted directly from the Collector's Office and for their being speedily furnished, and shall countersign every such copy save those of them which he may be specially authorized by the Collector to attest by his own signature.

VIII. All copies of documents, subject to these Rules, required by private parties are not to be made by the regular Establishments, but by duly qualified and trustworthy registered Copyists, who are to be selected from among passed candidates when such may offer themselves, and who shall be attached to the office of each of the Officers who, under these rules, are authorized to grant copies of documents.

IX. The power to appoint or remove Copyists in the Collector's or Magistrate's Office is vested in the Deputy Collector in charge of the Treasury, and in the Head of the Office in other cases, subject to the general control of the Collector.

X. All copies in the Collector's or Magistrate's Office are to be made under the direct superintendence of the Treasury Deputy Collector.

XI. The Sub-Collector and other Subordinate Officers, mentioned in Rule II. above, are permitted to give authenticated copies of documents on their records, only where the documents relate to that portion of the District which is under their immediate charge and the permission of the Collector to grant a copy of the document in question has been first obtained.

XII. The subordinate offices from which copies may be issued under these rules shall be governed by the same rules for securing correct and well executed copies as the Collector's Office. In the Sub-

Collector's and the Tahsildar's Offices, the duties and responsibilities assigned under these rules to the Treasury Deputy Collector shall be performed and assumed by the Sub-division and the Talook Sheristadars respectively. In the Head Assistant and the Deputy Collector's Offices, the Head of the Department shall himself undertake these duties and responsibilities, except that in the case of Vernacular documents the Head Assistant shall be at liberty to require his Head Clerk to certify to the correctness of the copy.

XIII. The copies will be so written as to contain about two hundred and forty words in a page, and will be charged for according to that average; but care must be taken, that the copies are well and legibly written.

XIV. All applications for copies will be registered by the Treasury Deputy Collector, or other Superintending Officer, and will be attended to strictly according to their order of presentation.

XV. No copy is to be delivered to the party applying for it until the regulated charge shall have been paid.

XVI. Under the orders of the High Court, parties to any Criminal proceedings will be entitled to apply for authenticated or unauthenticated copies of depositions, etc. at their option, the only difference being that in the former case the regulated charge for examining must be deposited in addition to the regulated charge for copying. The charges for copying will be—authenticated copies, one pie a line; unauthenticated copies, one pie for two lines. The charge for examining authenticated copies will be one pie for four lines. When copies of documents other than Magisterial are required, authenticated copies only will be granted, and the charge will be two and a half annas for every page (of 240 words) if in English, and two annas if in a Vernacular, over and above the value of the stamp. Of this charge, half an anna per page will be the Examiner's fee, the remainder will go to the Copyist.

As modified by B. S. O. No. 235/1.

XVII. Parties applying for copies of papers will not be allowed to hold any communication with the Copyists, who will be required to do their business in the Office and be strictly prohibited from removing any record therefrom.

XVIII. All copies before being attested will be examined by such Officers as the Collectors and their Subordinates mentioned in Rule II. above, may appoint in their Offices respectively, and if found correct will be signed by the Examiners in one corner, in token of having so examin-

ed the paper. The Copyist also will sign his name immediately below the signature of the Examiner.

XIX. If it be discovered that any Copyist has been guilty of negligence in making inaccurate copies, he will be liable to be punished by having such copies re-written at his expense by another Copyist, and by having to re-place the stamp paper spoilt.

XX. Payments are to be received by the Deputy Collector in charge of the Treasury, or other Superintending Officer, who will enter the same in a Register to be kept by him in the prescribed form.

XXI. A memorandum shall be transmitted for the information of the Collector every month, from each Subordinate Office to the Deputy Collector in charge of the Treasury, showing the number of applications for copies received; the number complied with; the number refused; the number given; the amount of fees collected; and the sums paid to Copyists and Examiners; the names of Copyists and examiners employed; and whether they are passed candidates.

XXII. No separate accounts will be kept; but every sum immediately on its receipt is to be then and there paid by the Deputy Collector to the Copyist and Examiner, whose signatures will be taken in the Register as an acknowledgment that they have been paid. The Register will be submitted to the Controlling Officer for examination at the close of each week.

XXIII. Each Copyist will provide his own ink and pens; and no deduction will therefore be made from the earnings of the Copyist for that or any other purpose whatsoever.

XXIV. The copies forwarded to parties by post, in compliance with applications received through the same channel, shall not be franked as on the Public Service. They shall be forwarded bearing postage, unless the applicants have made arrangements to avoid the charge.

XXV. In the event of a Collector or Magistrate being directed by any Court to grant a copy of a document, and seeing objections to such grant, he will depute a proper Officer to attend the Court with the document, and to state the Collector's or Magistrate's reasons for objecting to grant an authenticated copy thereof; and it will be for the Judge to determine whether an authenticated copy shall or shall not be furnished.*

* *Proceedings of the High Court of Judicature of Madras, 11th July* 1870, *No.* 1,266.

In order to make better provision for the safe custody of public documents and official papers received from any Court or Office, the following rules have been framed, and are promulgated for the guidance of the Courts subordinate to the High Court:—

B. S. O. No. 336.

29. ***Full Names of Government Servants to be given in Correspondence.*** To facilitate identification, Collectors should give in full the village name as well as an individual name of any Native Government Servant or other inhabitant whom they may have occasion to mention in official correspondence.

B. S. O. No. 331.

30. ***Office copies of Acts and Orders to be kept up to date.*** The office copy of the Board's Standing Orders should be placed in charge of the Head Clerk of each Collector's Office, and the Head Clerk should be held strictly responsible that it is corrected up to date, as each new Circular Order is received. Every Circular issued is now given a sub-number of some existing Standing Order. This sub-number should invariably be entered in the margin of the existing Order, and when possible, the purport should

I. When a Civil Court shall determine to send for under Section 138 of the Code of Civil Procedure, from any Public Office or any Court, any Public document or Official paper, it shall issue a summons in the prescribed form.

II. When Public or Official documents from any Court or Public Office are produced at the hearing of the suit by an Officer deputed for that purpose, the said documents shall be inspected in open Court, and, unless required as exhibits in the suit before the Court, or retained for the presiding Judge's personal inspection, shall be returned to the Officer producing them.

III. When such documents are retained, a receipt containing a descriptive list of the documents shall be given to the Officer producing them, and a duplicate of the receipt placed with the documents. Any apparent erasure or alteration in any document shall be noted in the said list.

IV. The said documents shall, as long as they remain in the custody of the Court which required their production, be kept in a sealed packet properly labelled, and this packet shall not be opened except in the presence of the presiding Judge.

V. The Appellate Courts shall observe the same rules as regards Public documents connected with appeals coming before them, and it shall be their duty to see that the Lower Courts observe the instructions herein conveyed.

VI. When Official papers are transmitted from any Court or Office by post, the packet shall be opened in the presence of the presiding Judge and the papers compared with the list accompanying. The instructions conveyed in Rules III. and IV. shall then be observed.

VII. Whenever it shall appear that any Public documents received from any Court or Office are no longer required, the said documents shall be returned in a sealed packet to the Court or Office whence they came.

also be neatly entered on the interleaf. An office copy should also be maintained of the Regulations and Acts, both Imperial and Local, and the Head Clerk should be required to keep this copy corrected up to date. As each Act is published in "the *Fort Saint George Gazette*," he should read it carefully through, and make the necessary corrections in any previous Acts or Regulations which may be affected by it, referring to the Collector for instructions when in doubt on any point. Two files of Imperial and Local Acts should be kept complete up to date, and special care should be taken that no Act is put upon the file until it has received the assent of the Viceroy, and has been published for general information. The Board attach much importance to the orders now issued being strictly carried out, and Collectors will state, when making the annual reports on the state of their records, whether the office copies of the Acts and Standing Orders have been corrected to date. The Subordinate Officers of the District should also be required to make the necessary corrections in their official copies of the Standing Orders and Acts, as they will thereby be saved much trouble—frequent references add many mistakes.

B. S. O. No. $\frac{33}{2}$6.

31. ***Standing Orders etc. to be communicated on their receipt.*** All Standing Orders of the Board and all other orders or papers with which their subordinates in independent charge ought to be acquainted, or which affect the Departments under their authority, or their individual interests, are communicated to these Officers *as soon as possible after receipt.*

SECTION 3.

REPORTS TO BE SUBMITTED BY COLLECTORS TO BOARD, AND BY BOARD TO GOVERNMEMT.

1. The following are the Reports to be submitted by Collectors to the Board of Revenue:—

Half Yearly.

1. Report on the Examination of Talook Treasuries. (Board's Standing Order No. $\frac{283}{1}$.) To be submitted on the 30th September and 31st March of each year.

Annually (for Official Year).

1. Revenue Administration Report. (E. M. C. 24th November 1855, P. D. No. 1,497.) To be submitted on the 20th April.

2. District Press Report. (E. M. C. 12th April 1856, R. D. No. 375, para. 8.) To be submitted by the end of April.

3. Local Fund Report. (E. M. C. 11th April 1857, R. D. No. 1,211.) To be submitted by 31st May. (Para. 27 of the Board's Pro. 20th July 1868, No. 5,258.)

4. Public Works Report. (E. M. C. 13th May 1856, No. 486, para. 7.) To be submitted by the end of April.

5. Report on the Expenditure on Public Works by Revenue Officers from Local Fund. (G. O. 30th May 1866, No. 1,274, R. D.) To be submitted by 15th April.

6. Report on the Examination of Securities of Public Servants. (Bd's. Cir. 11th August 1859, No. 3,108.) To be submitted after the close of the year.

7. Report on the District Records. (E. M. C. 6th January 1854, No. 28, R. D.) To be submitted after the close of the Official year.

8. Report on the progress made in improving Salt Roads. (G. O. 2nd October 1865, No. 2,379 para. 53.) To be submitted soon after the close of the Official year.

Annually (for Fusly Year).

9. Settlement Report. (E. M. C. 11th March 1854, No. 789; G. O. 11th May 1869, No. 1,313.) To be submitted by the end of August.

10. Report on Minor Estates. (E. M. C. 11th March 1854, No. 789; G. O. 26th November 1869, No. 3,051, R. D.) To be submitted before the end of August or of September.

11. Report upon the Health of the District. (G. O. 18th April 1868, No. 1,034, and G. O. 14th July 1870, No. 870.) To be submitted after the close of each Fusly.

2. The following are the Reports to be submitted by the Board of Revenue to Government:—

Annually (for Official Year).

1. Revenue Administration Report. (E. M. C. 24th November 1855, P. D. No. 1,497.) To be submitted by the 20th of May.

2. District Press Report. (E. M. C. 12th April 1856, R. D. No. 375, para. 8.) To be submitted two months after the close of the Official year.

3. Local Fund Report. (E. M. C. 11th April 1857, R. D. No. 1,211.) To be submitted by the 31st August. *Vide* G. O. 27th September 1869, No. 2,663.)

4. Public Works Report. (E. M. C. 13th May 1856, No. 486, para. 7.) To be submitted a few days after the receipt of the Report.

5. Report on the Expenditure on Public Works by Revenue Officers from Local Fund. (G. O. 30th May 1866, No. 1,274, R. D.) To be submitted by the 15th May.

6. Report on the progress made in improving Salt Roads. (G. O. 2nd October 1865, No. 2,379, para. 53.) To be submitted soon after the close of the Official year.

Annually (for Fusly Year).

7. Settlement Report. (E. M. C. 11th March 1854, No. 789; G. O. 11th May 1869, No. 1,313.) To be submitted before the close of the Calendar year.

8. Report on Minor Estates. (E. M. C. 11th March 1854, No. 789; G. O. 26th November 1869, No. 3,051, R. D.) To be submitted before the close of the Calendar year.

9. Report upon the Health of the Districts. (G. O. 18th April 1868, No. 1,034; G. O. 14th July 1870, No. 870.) To be submitted after the close of each Fusly.

10. Report from the Superintendent of Stamps on the transactions of his Department. (Bd's letter to the Superintendent of Stamps, 20th March 1815, No. 282.) To be submitted within the close of the Calendar year.

SECTION 4.

RULES REGARDING PETITIONS.

1. ***Procedure in regard to Board Petitions.***

B. S. O. No. 314.

When petitions are referred to Collectors for explanation or report, a reply should be despatched within five or eight days after their receipt, when the necessary information is obtainable by reference to the records of the Collector's Office, but where the matters adverted to in the petitions may require to be investigated by the examination of individuals, or by reference to Tahsildars or others at a distance from the Collector's station, a further period of time will be allowed. Every endeavour should, however, be made to submit the necessary report within a month, at latest, as the greatest hardship is occasioned to individuals by leaving their complaints undisposed of for a length of time. When petitions are referred by the Board for the Collector's disposal or consideration, and the Collector shall be of opinion, that Petitioner's claims are unfounded, the petition should be briefly endorsed with a statement of the case so as to enable the Board to dispose of it in the event of the Petitioner again appealing to them. When such petitions are not presented to the Collector within one year from the date of their endorsement by the Board, they may be struck off the file. A Register of all Board petitions, giving particulars as to their disposal, should be submitted to the Board in the prescribed form, each month. In the column of remarks routine entries should be avoided. When called upon to report by endorsement upon a petition, the Collector should dispose of the complaint in some detail by an endorsement on the petition, and should then return it to the Board for final disposal. The date of receipt and re-transmission of all petitions referred by the Board for endorsement, or report, should invariably be noted by the Collector on the petitions themselves.

B. S. O. No. 315. 2. ***No second Petition on the same subject as a former one to be received.*** No second petition on the same subject as one previously received will be noticed by the Board unless it is accompanied by the Collector's endorsement on the previous petition. When a petition has been disposed of by the Board by endorsement, no second petition on the same subject will be accepted unless it set forth some new matter material to the application.

B. S. O. No. 316. 3. ***Appeal Petitions under Regulation IX. of 1822.*** All appeal petitions presented to Collectors in accordance with the provisions of Regulations IX. of 1822 and VII. of 1828, should be transmitted to the Board with the necessary report within three weeks of their receipt. (*See Standing Order No.* 89.)

B. S. O. No. 317. 4. ***Government Rules relating to the presentation of Petitions.*** The annexed Petition Rules should be read and explained to the people when assembled at the Collector's Offices for the annual settlement. In order to assist in enforcing the Rules, Collectors should affix their official signature to all orders passed upon petitions addressed to themselves. Opportunity should also be taken to explain to the people the special provisions of the rules under which their petitions may be returned to them by the superior authorities without orders being passed on them. The substance of the Rules should be occasionally published in the *District Gazettes.*

PETITION RULES.

1. Persons having cause of complaint against any Servant of Government, Civil or Military, shall in the first instance, seek redress from the Officer in whom the local authority is vested, who if unable to grant the redress sought, shall pass an order in writing to that effect. If dissatisfied with this decision, the Petitioner shall be at liberty to address the Board or Court, or superior Civil or Military authority by which the local authority is controlled; or he may address the Government, in cases wherein there is no intermediate authority.

2. The Government will not receive a petition on any matter, unless it shall appear that the Petitioner has first applied to the local authority, and also to the Board or other controlling authority, where such exists. The petitions addressed to such local and controlling authorities, or copies of them, and the answers or orders of those authorities respectively, if any shall have been passed, must be annexed to the petition addressed to Government.

3. In order to enable Government to maintain the foregoing rule, without injustice or hardship to complaining parties, all Heads of Offices will understand that a party affected by an order, is entitled to have, on application, a copy of the order, which should contain full details of the grounds of the decision. This is to be furnished to him on plain paper, and without payment.

4. Government will receive petitions only from Principals; addresses running in the name of a Vakeel or Agent will receive no attention. Anonymous petitions will be totally disregarded.

5. The Government having passed one order on any appeal made to it, will not notice a second petition on the same subject, unless it contains some new and important matter.

6. As the Right Honorable the Governor in Council never interferes with the distribution of subordinate appointments, applications for situations in the gift of Heads of Departments will also remain unnoticed.

Judicial Department.

7. Petitions will not be received by Government regarding any matter which forms the subject of Judicial proceedings in a Court, or which properly falls within the jurisdiction of the Courts, or containing complaints relating to the administration of Civil or Criminal justice in cases in which another mode of obtaining redress is open to the complainant under the Regulations and in which by the Regulations, a subordinate authority is competent to pass a final decision.

Military Department.

8. The mode and channels through which all ranks of affective Military should make known any complaint or grievance to superior authority, are clearly laid down by the Regulations of the Service.

9. The foregoing general Regulations for petitions are applicable in the Military Department to the following classes:—

(1.) Persons not in the Public Service, residing within the limits of Military Bazaars; Camp Followers.

(2.) Contractors for Military Supplies; Military Abkarry Contractors.

(3.) Military Pensioners.

(4.) Persons having claims on Government in any Military Department, either on their own account, or on account of services rendered to the State by deceased relatives.

B. S. O. No. 318.

5. ***Rules for the delivery of Petitions endorsed by Government.*** The following Rules for the delivery to the Petitioners of endorsed petitions, should be attended to:—

RULES.

First.—In regard to Revenue Petitions, they should, on receipt by the Collector, be returned at once to the parties, if they happen to be at or near the spot where the Collector is when the petitions reach him. The Collector will deliver them in person in open Cutcherry if the parties will attend, and if not, the petitions should be sent by one of the Collector's Deloyets, or through the Tahsildar of the Talook in which the Collector may happen to be. If the parties are absent in other parts of the District, the petitions should be forwarded immediately to the Tahsildar for delivery.

Statements showing the number of petitions received, the number delivered and undelivered, and the causes for non-delivery, should be sent in monthly by the Tahsildars.

Secondly.—With reference to Judicial Petitions, they should be delivered to the parties residing at the Zillah Station by the Judge himself in open Court. If the parties will not attend, they may be returned through the Nazir.

If the parties do not live at the Zillah Stations, the petitions should be sent to them through the District Moonsiffs within whose range they reside, and the Moonsiffs will furnish monthly, similar returns to those which are to be rendered by the Tahsildars.

B. S. O. No. 319.

6. ***Petitions to Her Majesty the Queen.*** Attention should be paid by all Collectors to the instructions contained in the annexed Despatch, and they should endeavour to make the purport of them generally known throughout their respective Districts.

From H. M.'s Secretary of State, to Government of Fort St. George, 28th July 1859, *No.* 9.

For some years past, a large number of letters, some in English, and others in different native languages, have been forwarded through the Post Office, to the address of Her Majesty, and since the assumption of the direct government of India by the Crown, the number of these communications has increased, and may still further increase. It is desirable, therefore, that you should adopt measures to make it more generally known, that all memorials or other communications addressed to Her Majesty, should be forwarded through the local Governments of India. These communications you will transmit to me in the several Departments to which the subject treated of belongs, and when they are written in the native languages, translations into English should be attached to them.

B. S. O. No. $\frac{312}{1}$ & G. O. 2nd August 1866, No. 1,927.

7. ***Petitions and Complaints to be regularly received.*** Petitions should be received whenever and by whomsoever presented, and Collectors, as well as Sub-Collectors and Assistants, and Deputy Collectors of all grades, should set aside a part of at least three days in each week for personal communication with their Ryots, and others having matters of complaint, etc. An Officer's accessibility to the people is of the utmost importance, both as regards persons having grievances to redress, or representations to make, and as a check on his own establishment.

SECTION 5.

WEIGHTS AND MEASURES.

B. S. O. No. 342 & E. M. C. 15th June 1841, F. D., No. 234.

1. ***Weights and Measures.*** The annexed are the tables of Standard Weights and Measures sanctioned by Government by which all Government transactions are to be carried out, and to the directions for verifying weights by the standards, and for stamping those found to be correct. The subjoined

Proceedings of the Board pointing out how the exact contents of local measures can be ascertained in view to correct price lists being made out, should be attended to.

2. The weights and measures of the shopkeepers and bazaar-men will be stamped free of charge at the several Arsenals,

Act XI. of 1870.

AN ACT TO REGULATE THE WEIGHTS AND MEASURES OF BRITISH INDIA.

Whereas it is expedient to provide for the ultimate adoption of an uniform system of Weights and Measures throughout British India, it is hereby enacted as follows:—

I. Preliminary.

1. This Act may be called "The Indian Weights and Measures Act, 1870," and extends to the whole of British India.

II. Standards.

2. The primary standard of Weight shall be called a Ser, and shall be a Weight of metal in the possession of the Government of India, which weight when weighed in a vacuum, to the Weight known in France as the Kilogramme des Archives.

3. The primary standard of Length shall be called a Metre, and shall be the distance between the marks at the ends of a rod of metal in the possession of the Government of India, which distance, when measured at the temperature of melting ice, is equal to the Measure of Length known in France as the Metre des Archives.

4. The Units of Weight and Measurement shall be for Weights, the said Ser; for Measures of Capacity, a measure containing one such Ser of water at its maximum density, weighed in a vacuum; for Measures of Length, the said Metre; for Measures of Area, the square Metre; for Measures of Solidity, the cubic Metre.

5. The Governor-General in Council may, from time to time, by notification in the *Gazette of India*, declare the magnitude and denominations of the Weights and Measures, other than the said units, to be authorized under this Act: Provided that every such Weight or Measure shall be an integral multiple or integral sub-multiple of one of the units aforesaid. The Governor-General in Council may, in like manner, revoke such notification. Unless it be otherwise ordered in any such notification, the sub-divisions of all such Weights and Measures shall be expressed in decimal parts.

6. The Governor-General in Council may, from time to time, by notification in the *Gazette of India*, define the limits of districts for the purposes of this Act. The Local Government may, from time to time, by notification in the Official *Gazette*, define the limits of sub-districts for the purposes of this Act.

7. The Governor-General in Council shall provide, in such manner and for such districts as the said Governor-General in Council shall direct, proper primary standards and sets of the said authorized Weights and Measures. Such standards shall, for the purposes of this Act, be deemed the standards for such districts.

8. The Local Government shall provide, in such manner and for such sub-districts as the Local Government shall direct, copies of such of the said authorized Weights and

but fees will be charged when stamped by the special establishments. The object should be to induce the recognition of the established standards, and without interfering with the use of locally established weights and measures, to test them, and re-

Measures as shall be necessary to serve as local standards in such sub-districts. Such local standards shall be deemed correct, until they are proved to be otherwise.

III. Use of new Weights and Measures.

9. Whenever the Governor-General in Council considers that proper standard Weights and Measures have been made available for the verification of the Weights and Measures to be used by any Government Office or Municipal Body or Railway Company, the Governor-General in Council may, by notification in the *Gazette of India*, direct that, after a date to be fixed therein, all or any of the Weights and Measures authorized as aforesaid shall be used in the dealings and contracts by such Office, Body, or Company.

10. The Governor-General in Council, or the Local Government with the previous assent of the Governor-General in Council, may, by notification in the Official *Gazette*, direct that, after a date to be fixed therein, all or any of the Weights and Measures of Capacity authorized as aforesaid shall, in every district or sub-district therein mentioned, be used in the dealings and contracts of all persons engaged in business or trade, or of the persons engaged in any specified business or trade; and may in like manner, from time to time, alter or revoke such direction: Provided that no such notification shall issue, until proper standard Weights and Measures have been provided for such district or sub-district.

11. After the date fixed in any Notification under Section nine or Section ten, all dealings and contracts had and made by the Officers, Bodies, Companies, or persons mentioned or referred to in such Notification, for any work to be done or goods to be sold or delivered by Weight or Measure of Capacity, length, area or solidity shall, in the absence of a special agreement to the contrary, be deemed to be had and made according to the Weights and the Measures of capacity, length, area or solidity, as the case may be, directed in such Notification to be used by such Officers, Bodies, Companies or persons.

IV. Wardens.

12. The Governor-General in Council (as regards the said primary standards and sets of authorized Weights and Measures) and the Local Government (as regards the said local standards) shall appoint Wardens for the custody of the said standards and sets of authorized Weights and Measures. The Governor-General in Council, or the Local Government, as the case may be, may at any time, suspend or remove any such Warden and appoint another person in his stead.

13. All Officers of Government, Municipal Officers, Officers and Servants of Railway Companies and persons engaged in businesses or trades, shall, so far as they are required by the rules made under Section twenty-seven, submit to a Warden for verification the Weights, Weighing Machines, and Measures used by them under the provisions of Section nine or Section ten, and the Balances used by them in their dealings, at such times not oftener than once in two years, and pay for such verification such fees as the said rules shall prescribe.

cord on them their values according to those recognized standards of value. It will be very generally found that weights and measures not corresponding *in name* with any recognized standard, are really exact multiples or fractions of some such standard with reference to which they may be stamped.

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14. Every such Warden (so far as he is required by the rules made under Section twenty-seven) shall verify, and shall, if requested so to do, correct all Weights, Weighing Machines, and Measures purporting to indicate Weights or Measures authorized under this Act, and all Balances, which are brought to him to be verified or corrected, and which appear to him fit for verification or correction. When such Weights, Machines, Measures, or Balances are found or made correct and in conformity with the requirements of this Act, he shall certify such correctness and conformity by stamping, engraving or branding them with the proper mark.

15. The Warden may deface, or render incapable of use, or refuse to verify, correct, or mark, anything so brought, which appears to him unfit for verification or correction.

16. All prosecutions under this Act shall be instituted and conducted by a Warden, or by such person as in each case the Warden may appoint in this behalf.

17. On the application of a Warden, any Officer in charge of a Police Station and, in a Presidency town, any Inspector or superior Officer of Police, may enter any premises or shop within the limits of such station or town for the purpose of inspecting or searching for Weights, Weighing Machines, and Measures kept for use under the provisions of Section nine or ten, and for the purpose of inspecting or searching for the Balances kept for use in the dealings of the person occupying such premises or shop. If such Officer find in such premises or shop any such Weight, Machine, Measure or Balance, which shall not be verified under the provisions herein contained, or in conformity with the requirements of this Act, he may seize the same and shall forthwith give information of such seizure to the Magistrate having jurisdiction.

18. Any of the powers and duties conferred and imposed by this Act on a Warden may be exercised and performed by any other Officer whom the Local Government may, from time to time, appoint.

V. Penalties.

19. The Governor-General in Council, or the Local Government with the previous assent of the Governor-General in Council, may, by notification in the Official *Gazette*, fix the date from which all or any of the provisions of Sections twenty, twenty-one, twenty-two, and twenty-four, shall come into force in respect to any district or sub-district; and the said Sections shall be of no effect in such district or sub-district except in so far as they shall have so come into force.

20. Whoever sells any Weight, Weighing Machine, or Measure, purporting to indicate any Weight or Measure authorized under this Act and directed to be used under Section nine or ten, or any Balance, which Weight, Machine, Measure, or Balance shall not have been verified under the provisions herein contained, shall, for every such sale, be liable to a fine not exceeding five rupees, and in default of payment thereof, to imprisonment for a term not exceeding a week.

21. Whoever uses or has in his possession for purposes of business or trade any Weight, Weighing Machine or Measure purporting to indicate any Weight or Measure

3. When weights are sent to be verified by standard weights and only common scales or balances are available, the first thing to be done is to try the balance as to its degree of *sensibility*, its equilibrium is a different thing. Suppose a maund weight

authorized under this Act, and directed to be used by him under Section nine or ten, or any Balance, which Weight, Machine, Measure or Balance being correct and in conformity with the requirements of this Act, shall not have been verified under the provisions herein contained, shall, for every such thing so used or had in possession, be liable to a fine not exceeding five rupees, and in default of payment thereof to imprisonment for a term not exceeding a week.

22. Whoever uses or has in his possession, for purposes of business or trade, any Weight or Measure other than a Weight or Measure directed to be used by him under Section nine or ten, or any Machine for the purpose of indicating any Weight other than a Weight so directed to be used, or any Weight, Weighing Machine, or Measure, purporting to indicate any Weight or Measure authorized under this Act, and directed to be used by him under Section nine or ten, or any Balance, which Weight, Measure, Machine, or Balance has not been verified under this Act and is not correct, or is not in conformity with the requirements of this Act, shall, for every such offence, be liable to a fine not exceeding ten rupees, and in default of payment thereof to imprisonment for a term not exceeding a fortnight: Provided that nothing herein contained shall render it penal to use or to have in possession for purposes of business or trade any Weight or Measure in accordance with the standards of Weights and Measures established throughout the United Kingdom of Great Britain and Ireland.

23. No person shall be convicted under Section twenty-one or Section twenty-two unless the Warden shall have proved that Weights or Measures verified under this Act, and suitable for the purposes of the business or trade of such person, were publicly offered for sale and procurable at a reasonable price in the district or sub-district in which the offence was committed, and at or immediately before the time when the offence was committed.

24. Whoever fails to submit for verification under Section thirteen any Weight, Weighing Machine, or Measure used by him under the provisions of Section nine or Section ten, or any Balance used by him in his dealings, shall be liable to a fine not exceeding fifty rupees, and in default of payment thereof to imprisonment for a term not exceeding one month.

25. A Magistrate convicting any person under Section twenty, twenty-one, twenty-two, or twenty-four of this Act, or under chapter XIII. of the Indian Penal Code (*of offences relating to weighing and measuring*), may order the thing in respect to which the conviction took place to be brought before a Warden, to be dealt with under the provisions of Sections fourteen and fifteen: Provided that, if the Magistrate consider such thing unfit for verification or correction, he may, instead of ordering it to be brought before a Warden, cause it to be defaced or rendered incapable of use.

26. Whoever knowingly counterfeits any mark used by a Warden under Section fourteen, shall be punished with imprisonment for a term which may extend to three years, and shall also be liable to fine.

of 25 lbs. to be sent for verification. Put a maund weight in the right hand scale, and exactly counterbalance it by weights in the left. If $1\frac{1}{2}$ dram weight, Avoirdupois, will then make a difference when placed in either one scale or the other, the

VI. Miscellaneous.

27. The Governor-General in Council may, from time to time, make rules consistent with this Act for regulating the following matters:—

(*a*) The appointment of Wardens;

(*b*) The guidance of Wardens, in all matters connected with the performance of their duties;

(*c*) The provision, replacement, custody, and use of the standards;

(*d*) The method of verifying local standards, and Weights, Weighing Machines, and Measures authorized under this Act, and Balances, and of certifying such verification.

(*e*) The errors which may be tolerated in Weights, Weighing Machines, and Measures authorized under this Act, and in Balances;

(*f*) The shapes, proportions, and dimensions to be given to Weights, Weighing Machines, and Measures authorized under this Act, and to Balances, and the materials of which they may be made;

(*g*) The marking on Weights and Measures authorized under this Act of their several denominations;

(*h*) The conditions under which Government Offices, Municipal Bodies, Railway Companies, and persons engaged in businesses or trades, shall be subject to inspection and verification of the Weights, Weighing Machines, and Measures authorized under this Act, and of the Balances used or sold by them;

(*i*) The fees to be paid for verifying, correcting, and certifying the verification of Weights, Weighing Machines and Measures, authorized under this Act, and of Balances.

28. Such rules shall be published in the *Gazette of India.* And the Governor-General in Council, or the Local Government with the previous assent of the Governor-General in Council, may, by notification in the Official *Gazette,* declare that, from and after a day to be named therein, all or any of the said rules shall come into force in respect of any Government Office, Municipal Body, or Railway Company, or of the persons engaged in any specified business or trade in any district or sub-district, and, thereupon, to the extent specified in such notification, such rules or rule shall have the force of law.

29. All fines imposed under this Act may be recovered, if for offences committed outside the local limits of the towns of Calcutta, Madras, and Bombay, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of such towns in force for the time being. All fees payable under this Act shall be recoverable as though they were fines.

30. The Local Government may, from time to time, prepare tables of the equivalents of Weights and Measures, other than those authorized under this Act, in terms of the Weights and Measures so authorized, and the equivalents so stated, after notification in the local Official *Gazette*, shall be deemed the true equivalents.

balance may be considered good enough for the verification of a common maund weight of commerce. The maund weight sent for verification may then be examined thus:—Place the Standard Maund Weight in the right hand scale, and exactly

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Act XXXI. of 1871.

AN ACT TO REGULATE THE WEIGHTS AND MEASURES OF CAPACITY OF BRITISH INDIA.

Whereas it is expedient to provide for the ultimate adoption of an uniform system of Weights and Measures of Capacity throughout British India; it is hereby enacted as follows:—

I. Preliminary.

1. This Act may be called "The Indian Weights and Measures of Capacity Act, 1871," and extends to the whole of British India.

II. Standards.

2. The primary Standard of Weight shall be called a Ser, and shall be a Weight of metal in the possession of the Government of India, equal, when weighed in a vaccum, to the weight known in France as the Kilogramme des archives.

3. The Units of Weight and Measures of Capacity shall be—for Weights, the said Ser; for Measures of Capacity, a measure containing one such Ser of water at its maximum density, weighed in a vacuum.

4. The Governor-General in Council may, from time to time, by notification in the *Gazette of India,* declare the magnitude and denominations of the Weights and Measures of Capacity, other than the said units, to be authorized under this Act: Provided that every such Weight or Measure of Capacity shall be an integral multiple or integral submultiple of one of the units aforesaid. The Governor-General in Council may, in like manner, revoke such notification. Unless it be otherwise ordered in any such notification, the sub-divisions of all such Weights and Measures of Capacity shall be expressed in decimal parts.

5. The Governor-General in Council may, from time to time, by notification in the *Gazette of India,* define the limits of districts for the purposes of this Act. The Local Government may, from time to time, by notification in the Official *Gazette,* define the limits of sub-districts for the purposes of this Act.

6. The Governor-General in Council may provide, for such district as he thinks fit, proper primary standards and sets of the said authorized Weights and Measures of Capacity. Such standards shall, for the purposes of this Act, be deemed the standards for such districts.

7. The Local Government may provide, for such sub-districts as it thinks fit, copies of such of the said authorized Weights and Measures of Capacity as shall be necessary to serve as local standards in such sub-districts. Such local standards shall be deemed correct, until they are proved to be otherwise.

III. Use of new Weights and Measures of Capacity.

8. Whenever the Governor-General in Council considers that proper standard Weights and Measures of Capacity have been made available for the verification of the Weights and Measures of Capacity to be used by any Government Office or Municipal

counterbalance it; then take it out and put in its place the weight to be verified. If the beam shows an equipoise, the weight is correct. It is of no consequence whether the arms of the beam be equal or not, or in other words, whether the scales are, or are not, correct.

Body or Railway Company, the Governor-General in Council may, by notification in the *Gazette of India*, direct that, after a date to be fixed therein, all or any of the Weights and Measures of Capacity authorized as aforesaid shall be used in dealings and contracts by such Office, Body or Company; and may, in like manner, from time to time, alter or revoke such direction.

9. After the date fixed in any notification under Section eight, all dealings and contracts had and made by the Officers, Bodies, or Companies, mentioned in such notification, for any work to be done or goods to be sold or delivered by Weight or Measure of Capacity shall, in the absence of a special agreement to the contrary, be deemed to be had and made according to the Weights or Measures of Capacity directed in such notification to be used by such Officers, Bodies, or Companies.

IV. Wardens.

10. The Governor-General in Council and the Local Government, respectively, shall appoint Wardens for the custody of the primary and local standards and sets of authorized Weights and Measures of Capacity, hereinbefore mentioned. The Governor-General in Council, or the Local Government respectively, may, at any time, suspend or remove any such Warden and appoint another.

11. The Governor-General in Council may, from time to time, make rules consistent with this Act for regulating the following matters:—

(*a*) The appointment of Wardens;

(*b*) The guidance of Wardens in all matters connected with the performance of their duties;

(*c*) The provision, replacement, custody, and use of the standards;

(*d*) The method of verifying local standards and Weights, Weighing Machines, and measures of Capacity authorized under this Act, and Balances, and of certifying such verification; provided that such verification shall not be required to be made oftener than once in two years;

(*e*) The errors which may be tolerated in Weights, Weighing Machines, and Measures of Capacity authorized under this Act, and in Balances;

(*f*) The shapes, proportions, and demensions to be given to Weights, Weighing Machines, and Measures of Capacity authorized under this Act, and to Balances, and the materials of which they may be made;

(*g*) Marking Weights and Measures of Capacity authorized under this Act with their several denominations;

(*h*) The conditions under which Government Offices, Municipal Bodies, and Railway Companies, shall be subject to inspection and verification of the Weights, Weighing Machines, and Measures of Capacity authorized under this Act, and of the Balances used by them;

4. To ascertain if the balance is in equipoise, put a maund weight as before in the right hand scale, and exactly counterbalance it in the left hand scale. Then take it out, and put in other weights into the right hand scale, and produce exact equipoise this time in the right hand scale, not the left hand. It is now evident that the two weights weighed in the right hand scale are equal to one another, remove the weight from the *left* hand scale, and put therein the weight taken out of the *right* hand scale, and if the beam shows a true equipoise, the balance is correct; if not, the beam, or the scales, can only be adjusted by some competent workman.

5. The same remarks hold good with reference to all other balances large or small. If a beam will not turn with $\frac{1}{500}$ part of the weight that may be in one scale, it cannot be used for very accurate purposes.

(*i*) The fees to be paid for verifying, correcting, and certifying the verification of Weights, Weighing Machines, and Measures of Capacity authorized under this Act, and of Balances.

12. Such rules shall be published in the *Gazette of India.* And the Governor-General in Council may, by notification in the *Gazette of India,* declare that, from and after a day to be named therein, all or any of the said rules shall come into force in respect of any Government Office, Municipal Body, or Railway Company, and thereupon, to the extent specified in such notification, such rules or rule shall have the force of law.

13. All Officers of Government, Municipal Officers, Officers and Servants of Railway Companies, shall comply with such rules so far as they concern them, and pay such fees as the said rules shall prescribe.

14. The Warden may deface, or render incapable of use, or refuse to verify, correct, or mark, anything so brought, which appears to him unfit for verification or correction.

15. Any of the powers and duties conferred and imposed by this Act on a Warden may be exercised and performed by any other Officer whom the Local Government may, from time to time, appoint.

16. Whoever knowingly counterfeits any mark used by a Warden under Section fourteen, shall be punished with imprisonment for a term which may extend to three years, and shall also be liable to fine.

17. The Local Government may, from time to time, prepare tables of the equivalents of Weights and Measures of Capacity, other than those authorized under this Act, in terms of the Weights and Measures of Capacity so authorized, and the equivalents so stated, after notification in the local Official *Gazette,* shall be deemed the true equivalents.

Revised table of Madras Weights, showing the equivalents in Avoirdupois and Troy Weights.

Madras Weights.		Avoirdupois.			Troy.		
		lbs.	*oz.*	*drs.*	*lbs.*	*oz.*	*drs.*
	1 Tola	0	0	6·582 $\frac{6}{7}$	0	0	7 $\frac{1}{2}$
3 Tolas	1 Pollum..	0	1	3·748 $\frac{1}{7}$	0	1	2 $\frac{1}{2}$
40 Pollums	1 Viss	3	1	5·942 $\frac{6}{7}$	3	9	0
8 Viss	1 Maund ..	24	10	15·542 $\frac{6}{7}$	30	0	0

MEASURES.

Table of Madras Measures, showing their exact dimensions, as well as those suited to practice.

Measures.	Depth & Diameter inside, in Inches & Tenths.	Size for practice, in Inches and Tenths.		Capacity in Cubic Inches.	Weight of rainwater contained by each measure, the water being at 80° of Fahrenheit's Thermometer, in lbs. Avoirdupois.			
		Diamr.	*Depth.*					
	Cylindric.	*Square.*			*lbs.*	*oz.*	*drs.*	*grs.*
Parrah	17·2050	20×20	×10	4000	144	0	5	0
		Cylindric.						
Mercal	10·0616	10·3	9·6	800	28	12	13	22
$\frac{1}{2}$ do.	7·9859	8·2	7·6	400	14	6	6	24
$\frac{1}{4}$ do.	6·3384	6·3	6·4	200	7	3	3	13
Measures (Puddy).	5·0308	5·0	5·1	100	3	9	9	20
$\frac{1}{2}$ do.	3·9930	4·0	4·0	50	1	12	12	23
$\frac{1}{4}$ do.	3·1692	3·2	3·1	25	0	14	6	12
Olluck	2·1554	2·6	2·5	12 $\frac{1}{2}$	0	7	3	6
$\frac{1}{2}$ do.	1·9965	2·0	2·0	6 $\frac{1}{4}$	0	3	9	17
$\frac{1}{4}$ do.	1·5846	1·6	1·6	3 $\frac{1}{8}$	0	1	12	22

Directions for Stamping Weights and Measures.

1. The large brass weights should be stamped on the top close to the handle on either side; the smaller weights on any part (the handles excepted) having sufficient even surface to receive the impres-

sion *equally*. Flat weights should be marked either on the top or underneath.

2. Measures of iron or other metal should be stamped below the rim, to effect which, it will be necessary to introduce the beak of an anvil, or beak iron, into the vessel (held horizontally for the purpose) and the part to be marked held closely and firmly down on the beak by one person, whilst another applies the die on the upper surface, and a third party strikes steadily with a sledge, or heavy hand hammer, until the required impression has been produced.

3. Measures may also be marked on the *bottom* by being inverted on an iron stake with flat top somewhat larger than the die.

4. In applying the large die, whether on brass or iron, the sledge hammer must be used; for the small die, the heavy hand hammer will be sufficient.

5. The operation will be best performed by a smith, hammerman, and bellows-boy; but where there is an Arsenal in the vicinity, within a moderate distance, the weights and measures should be sent there to be marked.

6. For weights or measures of irregular shapes in use with bazaarmen and Native merchants, no uniform system can be laid down; but as a general rule, they should be marked on a part on which the die can be applied *equally*.

Proceedings of the Board of Revenue, dated 10*th October* 1861, *No.* 5,506.

Bd's. Pro. 17th Sept. 1859, No. 3,710, P. S.

Pro. of G. 6th Oct. 1859, No. 1,357, para. 2.

Bd's. Cir. 11th Oct. 1859, No. 4,103.

1. In explaining certain differences in the Price Returns submitted to Government, the Board alluded to the want of a uniform standard measure as the great obstacle in the way of obtaining correct returns of prices. The Government, however, pointed out an easy corrective, viz., that the actual contents of the local measure should be everywhere accurately ascertained, and the price per Madras *garce* and *paddi* be shown in the return. With this view the Collectors were requested to frame the requisite tables of conversion, and those forwarded by Mr. Fane, with his letter recorded above, are sent in reply to this requisition.

2. In framing these tables, the Deputy Collector has displayed much skill and industry, while the tables received from the other Districts are neither so systematically constructed, nor are they calculated to give such correct results. Such portions as are considered

necessary are extracted from the Deputy Collector's Memorandum, and circulated herewith for the information of all Collectors. The mode in which the actual contents of the Talook measures were ascertained, and the tables framed by Narsinga Row may be briefly explained as follows:—

3. The first and most important operation in framing the required table is to ascertain correctly the cubic capacity of each Talook measure. The measures in use are all either cylindrical or conical in shape, and their cubic contents should be calculated according to the following Rules:—

Rule I. To find the cubic capacity of a cylindric measure; the height and diameter having been ascertained by measurement, multiply the square of the diameter by ·7854, and this product being multiplied by the depth will give the capacity. Thus the cubic contents of a cylindric measure, the diameter of which is 7 inches and depth 8 inches, is equal

$$\begin{aligned} &\text{to } 7^2 \times \cdot7854 \times 8 \\ &= 49 \times \cdot7854 \times 8 \\ &= 307\cdot8768 \text{ cubic inches.} \end{aligned}$$

Rule II. To find the contents of a measure in the shape of a Frustum;* the diameters of the upper and lower ends and the height having been ascertained, add the squares of the diameters of the two ends to their product; multiply this sum by ·7854, and again by one-third of the height, the result will be the capacity of the Frustum. Thus, the cubic content of a measure (Frustum), the diameter of which at the lower end is 8 inches, at the upper end 6·5 inches, and the depth 6 inches, is thus ascertained.

$$\begin{aligned} &8^2 + (6\cdot5)^2 + (8 \times 6\cdot5) \\ &= 64 + 42\cdot25 + 52 = 158\cdot25 \\ \text{and } &158\cdot25 + \cdot7854 + 2 \\ &= 248\cdot579 \text{ cubic inches.} \end{aligned}$$

4. The cubic capacity ascertained by the foregoing rules will be sufficient for framing the table in places where struck measures are in use; but where sales are made by the heaped measure, as the Board presume is most generally the case, the cubic capacity of the heap at the top of the measure which presents the form of a Cone should also

*Note. The Frustum is the lower portion of a Cone, the upper end being cut off. Measures of this shape are not in common use, but where they exist, their cubic capacity can be ascertained by this rule.

be calculated by the following Rule, and added to the capacity of the measure.

Rule.—To find the capacity of a Cone, the base and perpendicular height being known, multiply the square of the base by ·7854, and this product being multiplied by one-third of the height will give the cubic contents. Thus the cubic content of a Cone whose base is 7·25 inches and perpendicular height 2·25 inches, is equal to $7{\cdot}25^2 \times {\cdot}7854 \times {\cdot}75$ or one-third of the height.

$$= 52{\cdot}5625 \times {\cdot}7854 \times {\cdot}75$$
$$= 30{\cdot}961940625 \text{ cubic inches.}$$

5. A more expeditious method of ascertaining the capacity of any local measure will be as follows:—Make a hollow vessel of tin or wood with a base 6 or 8 inches square, according to circumstances, and having fitted the inside of it with a vertical scale drawn on paper, and showing inches and tenths, empty the contents of any local measure into it, level the surface, and observe the depth shown by the scale; then this depth multiplied by the area of the base will be the cubic contents sought. Thus, in a vessel 6 inches square, if the depth of the contents be 4·2 inches, the required capacity will be $36{\cdot} \times 4{\cdot}2 = 15{\cdot}12$ cubic inches.

6. Very accurate results may be obtained by the above method by repeating the measurement several times. Thus, supposing five local measures of grain fill a square vessel of 8 inches to the height of 7·3 inches, then $64 \times 7{\cdot}3 = 467{\cdot}2$ cubic inches will be the capacity of five local measures, and consequently that of one measure will be $\frac{467{\cdot}2}{5} =$ 93·44 cubic inches.

7. The contents of all the local measures being thus severally ascertained by one or other of the above processes and carefully registered, and the contents of the Madras standard measure being 100 inches, the required table for converting Talook into Madras measure and *vice versâ,* is obtained by the simple process of division as shown in the Enclosure B., by the table for converting the local measures of the several Talooks of the Vizagapatam District into Madras measures and *vice versâ.*

8. The use of this table will be explained by the following illustrations:—

I. To find the price of the Madras garce, the price of the Vizagapatam garce being given at Rupees 78, it will be seen from the table B., that the Madras garce is equal to 944 Vizagapatam merkals, and

600 of these mercals being equal to one Vizagapatam garce, the following proportion is obtained:—

```
         V. M.   V. M.      Rs.  Rs.   As   P.    Rs.
      As 600 :   944 : : 78:122   11    6 or 123 nearly.
                  78
               ------
                6608
               ------
          600) 73632
      Rs. 122...432 Remainder.
                 16
               ------
          600)  6912
        As. 11...312 Remainder.
```

II. To find the price of the Vizagapatam garce, that of the Madras garce being given at Rupees 123, it will be seen from the table that the Vizagapatam garce is equal to 254 Madras mercals, and as 400 of these mercals make one Madras garce, the following proportion is obtained:—

```
         M. M.    M. M.   Rs.   Rs.
      As 400 :    254 : : 123 :78
                  123
                 -----
                  762
                 508
                254
                 -----
      400) 312...42
        Rs. 78...42 Remainder.
```

Enclosure A.

Extract from the Table of Measures showing their exact Dimensions as well as their Cubic Capacity.

Talook Names.	Struck Measure. Shape of Measure.	Diameter of the lower end in inches and Decimal Fractions.	Diameter of the upper end in inches and Decimal Fractions.	Depth in inches and Decimal Fractions.	Cubic Capacity in inches and Decimal Fractions.	Cone Measure. Base.	Perpendicular height.	Cubic Capacity of the Cone in inches and Decimal Fractions.	Grand Total.
		Diameter of the Cylindric.							
1. Vizagapatam . . .	Cylindric.	7		8·	307·87680	7·25	2·25	30·9619406250	338·8387406250
2. Nellimookoo . . .	Frustum.	8·	5·	6·	248·579100	7·25	2.375	32·68204843750	281·26114843750
3. Cassimcotah	do.	8·	6·	6·	232·4784	6·75	2·25	26·8385906250	259·3169906250
4. Survasiddy	do.	8·	5·75	6·	224·72257500	6·5	2.	22·122100	246·84467500
5. Nursipatam . . .	do.	7·5	6·5	5·25	220·89178650	7·	2·	25·6564	246·54818650
6. Chodavaram	do.	7·	6·	5·5	179·54244	6·25	2·125	21·73144531250	201·27388531250
7. Bimlipatam	do.	8·	5·75	6·	256·92397500	7·	2·25	28·863450	285·78742500
		Diameter of the Cylindric.							
8. Conadah	Cylindric.	5		7·	137·4450	5·25	1·75	12·6277593750	150·0727593750
9. Vizianagram	Frustum.	7·5	5·75	6·75	234·0369281250	6·25	2·	20·45312500	254·4900531250
10. Guzzuputtinagram.	do.	7·5	6·	5·25	188·64326250	6·25	2·	20·45312500	209·09638750
11. Saloor.	do.	8·	5·5	5·5	195·4467900	6·	2·	18·8496	214·2963900
12. Goomaram	do.	8·	6·	6·75	261·538200	6·25	2·125	21.73144531250	283 26964531250
13. Palcondah	do.	7·5	6·	5·	172·4738400	6·25	2 125	21·73144531250	194·20528531250
14. Goonoopoorum . .	do.	7·	5·5	5·5	166·4655300	6·	2·	18·8496	185·3151300

9. From the above examples it is clear that if similar tables to those in Enclosures A., B. and C. be prepared in each District, there will be no difficulty in future in correctly ascertaining the price of the Madras garce at each Cusbah. It is requested, therefore, that the Collector of each District will cause such tables to be prepared, and will submit them for the approval of the Board. Table C. will be prepared for each Cusbah, and this table only will be kept at the Talook Cutcherries, as with its aid the price of the Madras garce can be calculated without difficulty from the known prices of the local measures. Thus, the examples given in paragraph 8 may be worked more expeditiously by this table; thus.

I.	Vizagapatam		Madras.
	70	=	110 1 8
	8	=	12 9 4
	78	=	122 11 0 Answer.
II.	Madras.		Vizagapatam.
	110 1 8	=	70
	12 9 4	=	8
	122 11 0	=	78 Answer.

10. With his letter recorded above, the Collector of Vizagapatam submits two sets of tables, one for converting the different Talook measures into the Vizagapatam measure, and the other for converting the latter into the Madras standard measure. The two sets are unnecessary, and the Board consider that it will be quite sufficient if one set of tables for converting the Talook measures directly into the Madras measure, is prepared. This is done in Enclosure B., and it is necessary there should be another table for each Talook to facilitate the calculation of the prices of Madras garce from the given price of the local garce as shown in Enclosure C. Mr. Fane will desire Narsinga Row to prepare such a table for each Cusbah and to submit it for the Board's approval. The Board also observed that the decimals need not be carried in the tables to more than five places which they consider are quite sufficient to give correct results.

11. While submitting the tables of measures now called for, the Collectors will also append to them a Memorandum of the weights in use in their respective Districts and their equivalents in Madras weight, as well as in British weight (Avoirdupois, Troy, etc.).

12. The Collectors will entrust the preparation of these tables to their Deputies in charge of Treasuries, and will impress on them the necessity of their paying particular and early attention to the subject.

Enclosure B.

Table showing the conversion of the Grain Measures in the several Talooks of the Vizagapatam District into Madras Garce and *vice versa.*

TALOOKS.	Number of Talook Mercals.	Equivalent in Madras Mercal.	Number of Madras Mercal.	Equivalent in Talook Mercals.
Vizagapatam	1	·42355	1	2·26099
	600	254·13	400	944·396
Nellimookoo	1	·35157	1	2·84438
	600	210·942	400	1137·752
Cassimcottah	1	·32415	1	3·08499
	600	194·49	400	1233·996
Survasiddy	1	·30856	1	3·24086
	600	185·136	400	1296·344
Nursipatam	1	·30819	1	3·24475
	600	184·914	400	1297·9
Chodavaram	1	·2515	1	3·97468
	600	150·954	400	1589·872
Bimlipatam	1	·35723	1	2·79928
	600	214·338	400	1119·712
Conadah..	1	·18759	1	5·33747
	600	112·554	400	2134·988
Vizianagram	1	·31811	1	3·14354
	600	190·866	400	1257·416
Guzzuputtinagram .	1	·26137	1	3·82637
	600	156·822	400	1530·548
Saloor	1	·26787	1	3·73314
	600	160·722	400	1493·256
Coomaram	1	·35409	1	2·82417
	600	212·454	400	1129·668
Palcondah	1	·24276	1	4·11935
	600	145·656	400	1647·74
Goonoopoorum ...	1	·23164	1	4·31697
	600	138·984	400	1726·788

Enclosure C.

Table to facilitate the calculation of the price of the Madras garce from the known price of the Local garce in each Talook.

Vizagapatam Talook.

1 Talook mercal = ·42355 of a Madras mercal; 600 Talook mercals or one garce = 254·13 Madras mercals:—

Price of a Talook garce in Rupees.	Corresponding price of a Madras garce in Rupees.			Price of a Talook garce in Rupees.	Corresponding price of a Madras garce in Rupees.		
Rs.	*Rs.*	*As.*	*P.*	*Rs.*	*Rs.*	*As.*	*P.*
1	1	9	2	20	31	7	4
2	3	2	4	30	47	3	0
3	4	11	6	40	62	14	8
4	6	4	8	50	78	10	4
5	7	13	10	60	94	6	0
6	9	7	0	70	110	1	8
7	11	0	2	80	125	13	4
8	12	9	4	90	141	9	0
9	14	2	6	100	157	4	8
10	15	11	8				

Table for converting Indian Maunds of $82\frac{2}{7}$ *lbs. into Tons and* vice versa.

No. 1. Table for converting Indian Maunds into Tons at the rate of $82\frac{2}{7}$ lbs. per Indian Maund.			No. 2. Table for converting Tons into Indian Maunds at the rate of $82\frac{2}{7}$ lbs. per Indian Maund.		
Ind. Maunds.		*Tons.*	*Tons.*		*Ind. Maunds.*
1	=	·0367	1	=	27·2
2	=	·0735	2	=	54·4
3	=	·1102	3	=	81·6
4	=	·1469	4	=	108·8
5	=	·1837	5	=	136·1
6	=	·2204	6	=	163·3
7	=	·2571	7	=	190·5
8	=	·2939	8	=	217·7
9	=	·3306	9	=	244·9
10	=	·3673	10	=	272·2
20	=	·7347	20	=	544·4

Table for converting Indian Maunds of $82\frac{2}{7}$ *lbs. into Tons and* vice versa.

No. 1.			No. 2.		
Ind. Maund.		*Tons.*	*Tons.*		*Ind. Maunds.*
30	=	1·1020	30	=	816·6
40	=	1·4694	40	=	1088·8
50	=	1·8367	50	=	1361·1
60	=	2·2041	60	=	1633·3
70	=	2·5714	70	=	1905·5
80	=	2·9388	80	=	2177·7
90	=	3·3061	90	=	2449·9
100	=	3·6735	100	=	2722·2
200	=	7·3469	200	=	5444·4
300	=	11·0204	300	=	8166·6
400	=	14·6939	400	=	10888·8
500	=	18·3673	500	=	13611·1
600	=	22·0408	600	=	16333·3
700	=	25·7143	700	=	19055·5
800	=	29·3878	800	=	21777·7
900	=	33·0612	900	=	24499·9
1,000	=	36·7347	1,000	=	27222·2
2,000	=	73·4694	2,000	=	54444·4
3,000	=	110·2041	3,000	=	81666·6
4,000	=	146·9388	4,000	=	108888·8
5,000	=	183·6735	5,000	=	136111·1
6,000	=	220·4082	6,000	=	163333·3
7,000	=	257·1429	7,000	=	190555·5
8,000	=	293·8776	8,000	=	217777·7
9,000	=	330·6122	9,000	=	244999·9
10,000	=	367·3469	10,000	=	272222·2
20,000	=	734·6939	20,000	=	544444·4
30,000	=	1102·0408	30,000	=	816666·6
40,000	=	1469·3878	40,000	=	1088888·8
50,000	=	1836·7347	50,000	=	1361111·1
60,000	=	2204·0816	60,000	=	1633333·3
70,000	=	2571·4286	70,000	=	1905555·5
80,000	=	2938·7755	80,000	=	2177777·7
90,000	=	3306·1224	90,000	=	2449999·9
100,000	=	3673.4694	100,000	=	2722222·2

Bd's. Pro. No. 5 of 15th Jan. 1873.

6. The following are the Rules for stamping grain measures:—

1. If the measure is to be used fully heaped, the weight of the heap due to the diameter according to the following table must be deduced from the supposed or standard contents in rice before the tests can be applied. If the measure is used only "half heaped", or merely "topped", half the amounts shown in the table should be deducted, the remainder in each case is the struck content of the measure to which alone the tests apply.

2. The diameter should be carefully measured to tenths of an inch. If a measure is not quite round, a mean between the longest and shortest diameter should be taken. Some wooden measures are made with a flat rim, and the grain will be found to heap almost to the outer edge. In such cases the external diameter should be taken. It may exceed the internal diameter by $\frac{3}{4}$ths of an inch which in wide measures will cause a considerable difference in the weight of the heap.

Table showing the Weight of Rice in heaps of different Diameters (Bayley, p. 58.)

Diameter inches.	Tolas of Rice.	Diameter inches.	Tolas of Rice.	Diameter inches.	Tolas of Rice.	Diameter inches.	Tolas of Rice.
2	2	4	7	6	24	8	56
$2\frac{1}{4}$	$2\frac{1}{2}$	$4\frac{1}{4}$	8	$6\frac{1}{4}$	28	$8\frac{1}{4}$	60
$2\frac{1}{2}$	3	$4\frac{1}{2}$	9	$6\frac{1}{2}$	32	$8\frac{1}{2}$	65
$2\frac{3}{4}$	$3\frac{1}{2}$	$4\frac{3}{4}$	11	$6\frac{3}{4}$	36	$8\frac{3}{4}$	70
3	4	5	13	7	40	9	75
$3\frac{1}{4}$	$4\frac{1}{2}$	$5\frac{1}{4}$	15	$7\frac{1}{4}$	44	$9\frac{1}{2}$	87
$3\frac{1}{2}$	5	$5\frac{1}{2}$	18	$7\frac{1}{2}$	48	10	100
$3\frac{3}{4}$	6	$5\frac{3}{4}$	21	$7\frac{3}{4}$	52	—	—

3. For the struck contents thus obtained, tests are to be applied according to the following rules.

4. The test by volume (*i. e.* ounces) of water is the best. The best drinking water obtainable should be used, as it is the clearest. The measure to be tested should be well washed out, and if it is of wood, water should be allowed to stand in it for a quarter of an hour

before testing, so as to guard against absorption during that process, whereby the result would be falsified. The capacity of the measure to hold water must be carefully ascertained, and leaks caulked *on the outside only* with pitch or sealing wax. But even though it be found impossible to stanch the measure, good results may be obtained by catching the water which escapes by leakage, measuring it, and deducting the amount from that poured into the measure from the test glass. Much care is required in filling the measure. The rim should be moistened before testing and the water should not be allowed to overtop it. If the rim be dry, water will stand without spilling quite a sixteenth of an inch above it; and in a measure of five inches diameter this will represent 1·39 tolas of rice. The surface of the water must be exactly level with the rim.

5. The test by weight of water is next best. The measure must first be weighed empty and then full. The difference is of course the weight of the water. The same precautions as to filling and preparing the measure must be observed as for the volume test; and care must be taken against spilling.

6. The paddy test is better than the rice test, ordinary specimens should be used; there should be no attempt to procure old or well dried grain for the purpose, or to procure uniformity by using the same grain again and again. The tests by grain must always be by struck measure. The measure should be placed in a basket of grain so that the orifice is level. It should then be filled with both hands till no more will remain on the heap. This is *full or liberal heaping*. It seems to be considered in some places to be equivalent to "filling to overflowing."

7. The heap is then to be swept off gently till level with the rim with a straight flat stick, *not with the hand*, and the remaining contents weighed.

Table II. (Tamil Districts and West Coast.)

Rice Tolas.	Paddy Tolas.	Water Tolas.	Water Ounces.	Cubic Inches.
1	0·7401	1·2401	0·5084	0·8790
3	2·2203	3·7203	1·5252	2·6371
5	3·7004	6·2004	2·5421	4·3952
7	5·1806	8·6806	3·5589	6·1533
9	6·6608	11·1608	4·5757	7·9113

Table II. (Tamil Districts etc.)—Continued.

Rice Tolas.	Paddy Tolas.	Water Tolas.	Water Ounces.	Cubic Inches.
10	7·4009	12·4009	5·0841	8·7904
30	22·2026	37·2026	15·2524	26·3711
50	37·0044	62·0044	25·4207	43·9519
70	51·8062	86·8062	35·5890	61·5327
90	66·6079	111·6079	45·7573	79·1134
100	74·0088	124·0088	50·8415	87·9038

Table III. (Telugu Districts.)

1	0·7455	1·2778	0·5246	0·9091
3	2·2364	3·8333	1·5737	2·7273
5	3·7273	6·3889	2·6229	4·5455
7	5·2182	8·9334	3·6721	6·3636
9	6·7091	11·4999	4·7212	8·1818
10	7·4545	12·7777	5·2458	9·0909
30	22·3636	38·3331	15·7374	27·2727
50	37·2727	63·8885	26·2290	45·4545
70	52·1818	89·3339	36·7206	63·6364
90	67·0909	114·9993	47·2122	81·8182
100	74·5455	127·7770	52·4581	90·9091

8. The following is an illustration of the use of these tables:—A measure which is supposed to represent, well heaped, 132 Tolas of rice is brought to be tested. Its heaping diameter is $5\frac{1}{4}$ inches. From Table I. the heap weighs 15 Tolas. The struck contents ought to be 117 Tolas of rice (or from Table II.)

Rice Tolas.	Paddy Tolas.	Water Tolas.	Water Ounces.
100	74·0088	124·0088	50·8415
10	7·4009	12·4009	5·0841
7	5·1806	8·6806	3·5589
117	86·5903 or $86\frac{5}{8}$	143·0903 or $143\frac{1}{8}$	59·4845 or $59\frac{1}{2}$

9. When the precautions above described have been observed, measures may be stamped, which are found to vary from the standard within the following limits:—

Test by ounces of water	½	per cent.
do. by weight of water	1	do.
do. do. of grains	2	do.

The first test should be always used if possible.

10. When proved, measures should be stamped at the top and bottom, as near the edge as possible. If there is a joining at the side, an impression should be made across it. These precautions are necessary to prevent alteration of the measure by changing either its length or diameter after it has been stamped; a practice which the Board believe to be not rare.

SECTION 6.

MISCELLANEOUS RULINGS.

Reg. I. of 1816, Sec. 2.

1. ***Police Tax in Tanjore.*** The contributions and allowances of every description, whether in money, grain, or land, which have hitherto been allotted for the support of the cavelly system of Police in the province of Tanjore, are hereby declared to be resumed, and to be appropriable, under such orders as the Governor in Council may be pleased to issue, to the maintenance of the new establishment of Police in that province.

Sec. 3, Cl. i.

The contributions from *malgoozaree* lands hitherto levied for the cavelly establishments, under the denomination of *cavelly sotuntrums*, shall continue to be collected. The annual amount of such contributions, to be assesssed on each village respectively, shall be the average of *cavelly sotuntrums* paid or payable by each village in the six years from Fusly 1214 to Fusly 1219, inclusive. The contributions above mentioned shall be paid by the *mirassidars* or renters into the public treasury at the time and in the manner which

Cl. ii. may be established for the payment of the land revenue. The amount of contribution to be paid in lieu of *cavelly sotuntrum* by villages which were under management during the period mentioned in the preceding clause, or during any part thereof, shall be collected at the established centage on the actual amount of the produce of such village.

Cl. iii. In villages which now are or shall hereafter come under* management, the Collector shall levy the contributions to be raised on account of *cavelly sotuntrum* from the actual produce of such villages in grain, at the established rates, and shall realize the same into the public treasury, in like manner as the land revenue of those villages.

Sec. 4. The allowances and contributions hitherto paid to the *cavelgars* by the holders of land wholly or partly alienated, shall cease, and in lieu thereof, there shall be annually levied from the holders of such lands, a contribution in money at the same rate per *valy*, as, under the provisions of Clause i., Section 3 of this Regulation, is to be collected from the holders of the neighbouring *malgoozaree* lands of similar description and quality*. Sec. 6, Cl. i. The Collector of the land revenue shall continue to levy and receive the *sotuntrum* assessment and *house-tax*. All arrears of such contributions as are established by this Regulation shall be recoverable by distraint of personal property, in the same way and under the same process as arrears of the land revenue. Cl. ii. All arrears which may be due to the Police Fund under the former usages of the province of Tanjore, or under the orders of the Board of Revenue, and of the Governor in Council, shall, in like manner, be recoverable by distraint of personal property in the mode prescribed by the Regulations for the recovery of arrears of revenue.

Act XXIII. of 1858, Sec. 2. 2. ***Kurnool brought under General Laws.*** From and after the first day of July 1858, the Dis-

* *Section 5.* Repealed by Act XVIII. of 1861.

trict of Kurnool shall be subject to the Laws in force for the administration of justice and collection of the Revenue in the several Zillahs and Collectorates under the Presidency of Fort Saint George.

Act XXXII. of 1858, Sec. 1.

3. ***Tanjore brought under General Laws.*** From and after the first day of November 1858,* the Fort of Tanjore and adjacent territory shall be subject to the general Laws which are or shall be in force within the territories subject to the Presidency of Fort Saint George.

Act XIII. of 1839, Sec. 5.†

4. ***Port Regulations.*** It shall be lawful for the Government of India to order the consolidation and commutation of any port or harbour duties, as levied in any subordinate port of any Presidency, into a tonnage duty, which shall be leviable at the rate and in the manner specified in Section 6‡ of this Act, upon the vessels anchoring in and trading with such ports.

Sec. 7.

The consolidated and commuted port duties above mentioned when ordered to be levied in any port by the Governor-General of India in Council, shall be levied by the Officer appointed by the Government of the Presidency within which the port is situate to give port-clearances or other customary documents to vessels sailing from such port; that is to say, by the Master Attendant, or by the Collector of Customs at such port, as may be ordered by such Government; and if such duties be not paid upon demand, it shall be competent to such Officer to withhold from the vessel on account of which payment may be refused, any port-clearance or other customary document required to be possessed by ships leaving such port, until the same shall be paid.

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*Vide Notification, at page 777, *Fort Saint George Gazette* for 1858.

†*Note.*—The provisions of this Act cease to operate in Ports, etc., declared subject to Act XXII. of 1855, by the Governor in Council. *Sections* 1 to 4. Repealed by Act XIII. of 1868.

‡Repealed so far as relates to the Madras Presidency by Act VIII. of 1868.

Sec. 8. All the powers and authorities, penalties and other means by which any port or harbour duty of any subordinate port of any Presidency which shall be consolidated and commuted by virtue of this Act, may have been legally enforced before the consolidation and commutation thereof as hereinbefore provided, shall be applicable to the enforcing of the consolidated and commuted duties at such port imposed by virtue of this Act.

Madras Act VII. of 1867, Sec. 2. 5. *The Port Dues.* The Ports within the Presidency of Fort Saint George shall be divided for the purposes of this Act into two groups, namely, the eastern group, comprising the Ports named in Schedule A.* and the western group, comprising the Ports named in Schedule B.† Port-dues shall be chargeable in the several Ports named in the Schedules A. and B. and in any Port to which this Act may hereafter be extended, at rates not exceeding three Annas for every ton of burden, in respect of every sea-going vessel of the burden of fifteen tons and upwards other than vessels employed in the coasting trade, when such vessel shall enter any of the said Ports. Sec. 3. Port-dues shall be chargeable as aforesaid in respect of vessels not being steamers employed in the coasting trade, at rates equal to one half the rates chargeable in respect of other vessels. Sec. 4. No coasting steamer having paid Port-dues at any Port shall be required to pay Port-dues again at the same or at any other Port of the same group with- Sec. 5.

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*Schedule A.

Eastern Group.

Ganjam.	Bimlipatam.	Masulipatam.	Tranquebar.
Munsoorcottah.	Vizagapatam.	Madras.	Nagapatam.
Calingapatam.	Cocanada.	Cuddalore.	Tuticorin.

†Schedule B.

Western Group.

Mangalore.	Tellicherry.	Calicut.	Cochin.
Cannanore.		Beypore.	

in thirty days. No coasting vessel other than a coasting steamer shall be required to pay Port-dues at the same Port more than once in sixty days. No vessel other than a coasting vessel or a coasting steamer shall be required to pay Port-dues at the same Port more than once in ninety days.

Sec. 6. Any steamer engaged in the coasting trade, when it shall enter any of the Ports of the Eastern and Western groups as contained in Schedules A. and B., shall pay the highest rate of Port-dues leviable at any Port of such groups and an addition of half of such highest rate.

Sec. 7. Provided that, as regards the levy of Port-dues and fees, the Ports of Calicut and Beypore shall be treated as one and the same Port, every vessel in respect of which such dues and fees shall have been charged and taken at one of the said two Ports, being exempted from the charge on entering the other Port.

Sec. 8. No vessel entering any of the Ports named in the Schedules A. and B. and leaving the same within forty-eight hours without discharging or taking in any passengers or cargo, shall be charged with any Port-dues.

Sec. 9. When any vessel enters any of the said Ports, being driven in by stress of weather, or in consequence of having sustained damage, or for any other reason, and remains in such Port for more than forty-eight hours, but does not take in or discharge passengers or cargo (with the exception of such unshipment and re-shipment as may be necessary for the purpose of repair), the Port-dues chargeable in respect of such vessel shall be at a rate equal to one half the rate prescribed by the preceding Sections of this Act.

Sec. 10. In any of the said Ports a fee according to the scale hereinafter mentioned may be charged for measuring any vessel, (that is to say)

Under 50 tons	Rs.	7	200 tons and under 250 tons	Rs.	23
50 tons and " 100 "	"	11	250 " " " 300 "	"	27
100 " " " 150 "	"	15	300 " " upwards	"	30
150 " " " 200 "	"	19			

Sec. 11. 6. For the purposes of Section 44 of Act XXII.* of 1855, the several Ports comprised in the Schedules A. and B. shall be regarded as one Port; and the sums received on account of Port-dues at the several Ports named in the said Schedules, shall form a Fund which shall be termed the "Madras General Port Fund". All sums received on account

Sec. 12. of Port-dues at any of the Ports comprised in each of the groups specified above, shall be available for the payment of all such expenses as are described in Section 44 of the said Act XXII. of 1855, incurred on account of any of the Ports in the said groups. Provided always, that such balance

Sec. 13. as may remain after payment of such expenses, may be temporarily invested in such manner as the Government of Fort Saint George may from time to time direct.

Sec. 14. It shall be lawful for the Government of Fort Saint George, by Notification in the Official *Gazette*, from time to time, to declare the rate of Port-dues chargeable under Section 3 of this Act at the several Ports named in Schedules A. and B., and to add to the said Schedules, the name of any Port situated within the territories of the Government of Fort Saint George, and to extend the provisions of this Act to such Port.

Act XXXIII. of 1854, Sec. 1. 7. ***Record of Judicial Decisions, Sentences, etc.*** Every decision, sentence, or final order, which shall be made or passed by any Officer acting judicially, together with the reasons for making or passing the same, shall be written in the Vernacular language of such Officer, and shall be dated and signed by such Officer in Court at the time of his making or passing the same, and the original shall be filed with the record or proceedings in the case, and a translation thereof, where the original is recorded in a different language to that in ordinary use in proceedings before such Officer, shall be incorporated in the decree, or record of the decision, sentence,

*Repealed by Madras Act VII. of 1867.

Sec. 2. or order. Whenever, in any suit before any Officers acting judicially, the points to be established by the parties respectively, or on which proof is required by the Court, are directed by law to be recorded, the point shall be written in the Vernacular language of such Officer, and the writing shall be dated and signed by him in Court at the time of his announcing the points to the parties; and if the Vernacular language of such Officer be different from the language in ordinary use in proceedings before the Court, a translation shall be incorporated in the record.

Sec. 3. Nothing in this Act shall be so construed as to require Officers acting judicially to write their decisions, sentences, injunctions, or orders, or to record the point or points to be established by the parties respectively in open Court.

Sec. 4. No appeal shall lie from any decision, sentence, injunction, or order, nor shall the same be reversed or remanded, upon the ground of non-compliance with the provisions of this Act. But the Appellate Court may, by precept, require the Officer of the Lower Court to comply with its provisions, and to certify his reasons for any such decision, sentence, or order to the Appellate Court; and any such Appellate Court may, if it deem it necessary for the ends of justice, postpone its final decision in the appeal until such precept shall have been returned*.

Reg. VIII of of 1817. Sec. 9† Cl. i. 8. ***Registry of Estates of Native Officers, etc.*** Any registered proprietor of an estate paying revenue to Government, who may be entertained as a Native Officer or soldier on the military establishment under the Presidency of Fort St. George, shall be at liberty to notify to the Collector the rank which he may hold and the designation of the corps to which he may be attached. A record of such notification shall be inserted by the Collector in the Public Registers and Accounts relative to the estate and

**Section* 5. Repealed by Act X. of 1861.

† *Sections* 1 *to* 8. Repealed by Act X. of 1861. *Section* 10. Repealed by Act X. of 1861.

its assessment; and in cases in which the estate, or a portion of the estate of a Native Officer or soldier who may have made such notification, shall become liable to public sale for the recovery of an arrear of revenue, the Collector shall address an official letter to the Commanding Officer of the corps drawn in the prescribed form,* and shall enclose in such letter a written notice, signed and sealed by himself and attested by the principal Native Officer on his establishment, specifying the amount of the arrear and the date on which it became due, and requiring that it be paid at the Treasury of the Collectorship within such limited period of time as, on consideration of the distance at which the corps may be stationed, and other circumstances of the case, may appear to be proper and reasonable. The Commanding Officer of the corps shall acknowledge to the Collector the receipt of his letter, and shall specify the date on which the notice may have been communicated to the party, or the circumstances which may have rendered it impracticable to make such communication. If the Native Officer or Soldier shall omit to discharge the arrear within the term specified in the notice, the Collector shall report the circumstances of the case to the Board of Revenue, transmitting at the same time

Cl. ii.

Cl. iii.

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*Form.

To

Commanding Officer of the——Bat.——Regt.

Sir,

I have the honor to inform you that the right of [A. B.] in the village [or estate] of——is about to be sold on account of arrears of public revenue for the year——

In conformity with Clause First, Section 9, Regulation VIII. of 1817, I herewith enclose a written notice to be communicated to ——, said to be an Officer [or Sepoy] in the corps under your command, and who is alleged to be the proprietor [or sharer] of the village [or estate] in question.

You are requested to acknowledge the receipt of this letter, and to state on what day the notice may have been communicated by you to the said——, or the circumstances which may have rendered it impracticable to make such communication.

I am, Sir, etc.,

Dewanny Adawlut,——Judge.

a copy of the notice and of his correspondence with the Commanding Officer, and shall be guided in his further proceedings by the orders which he may receive in each case from the Board.

9. ***Abolition of Slavery.*** No Public Officer shall, in execution of any decree or order of Court, or for the enforcement of any demand of rent or revenue, sell, or cause to be sold, any person, or the right to the compulsory labour or services of any person, on the ground that such person is in a state of slavery.

Act V. of 1843, Sec. 1.

10. ***Default of Public Accountants.*** Every Public Accountant shall give security for the due discharge of the trusts of his office, and for the due account of all moneys which shall come into his possession or control, by reason of his office. In default of any act having special reference to the office of any Public Accountant, the security given shall be of such amount and kind, real or personal, or both, and with such sureties, (regard being had to the nature of the office,) as shall be required by any rules made or to be made from time to time, by the authority by which each Public Accountant is appointed to his office, subject to the approval of the Governor or Governor in Council of the Presidency or place.

Act XII. of 1850, Sec. 1.

Sec. 2.

11. The person or persons at the head of the office to which any Public Accountant belongs may proceed against such Public Accountant and his sureties, for any loss or defalcation in his accounts, as if the amount thereof were an arrear of land revenue due to Government. All Regulations and Acts now or hereafter to be in force for the recovery of arrears of land revenue due to Government, and for recovery of damages by any person wrongfully proceeded against for any such arrear, shall apply, with such changes in the forms of procedure as are necessary to make them applicable to the proceedings against and by such Public Accountant.

Sec. 4.

Sec. 5.

Section 6, Act XII. of 1850. Repealed by Act XIV. of 1870.

Act XXXI. of 1863, Sec. 1.

12. ***Effect of Orders, etc. in Official Gazettes.*** When in any Regulation or Act now in operation, or in any Rule having the force of law, it is directed that any order, notification or other matter shall be published in the *Official Gazette* of any Presidency or place, such order, notification or other matter shall be deemed to be duly published in accordance with the requirements of the law, if it be published either in the *Gazette* in which it would have appeared but for the passing of this Act, or in the *Gazette of India* under the directions of the Governor-General of India in Council.

Reg. VII.* of 1822, Sec. 3, Cl. i.

13. ***Appointment and Removal of Native Officers.*** The appointment and removal of the Ministerial Officers of the Courts of Judicature, and of the Native Public Servants in the Revenue, *Commercial*, and other Public Departments under the Government, shall be subject to such rules and orders as the Governor in Council in his discretion may from time to time see fit to issue.

B. S. O. No. 5.

14. ***Strict economy to be observed in every branch of Public Expenditure.*** The strictest economy is to be observed in disbursing the public funds, and all useless expenditure of every description is to be carefully avoided in all Departments. In submitting applications for an increase of Establishment, statements of the present work on an average of three years as compared with that of the Department ten years previously should invariably be submitted.

B. S. O. No. 37.

15. ***Carriage for Troops.*** If the Regimental Authorities and the Commissariat fail in procuring the necessary carriage for Troops about to march, it is the duty of the Collector, to procure it. On such occasions due notice must be given to the Civil Authorities, who will only obtain carriage on the requisition of the Commanding Officer. The Collector should endeavour, whenever practicable, to obtain

*Preamble and Section 2. Repealed by Madras Act II. of 1869. *Clause* ii. *Section* 3. Repealed by Act XV of 1864.

the carriage by contract, and should only resort to impressment in cases of absolute necessity. In such cases the following Rules should be attended to, but the carriage already engaged by other Departments should only be impressed for military service after every endeavour has been made to obtain carriage elsewhere. The rates of hire should be fixed by the Collectors on a somewhat higher scale than the rates usually demanded from private persons. The latter rates only will be charged to the Sepoys, the difference being paid by Government.

I. The Magistrate, upon whom devolves the duty of supplying carriage to the Troops, will, as regards Carts, from time to time, cause a Register of all available Carts to be made, and kept in his Office.

II. Carts, the property of any person, which are ordinarily let out for hire, or kept for profit, will be held available (if occasion requires it,) for the use of the Troops marching.

III. On receiving the requisition for carriage from the Officer Commanding a Regiment, it will be the duty of the Magistrate to collect the number of Carts required, at his Cutcherry, and, as far as practicable, in time that the Carts may be made over to the Regiment on the second day preceding the marching day.

IV. When the Carts are ready, the Magistrate will intimate the same by Memo. and request the Commanding Officer to send a responsible person to receive them on the day following.

V. Carts, rejected by the responsible person sent, will be at once dismissed. Those that are good, will be registered in the Magistrate's Office, and copy of the Register, when all the Carts are despatched, will be sent by the Magistrate to the Officer Commanding the Regiment.

VI. The Magistrate is authorized to pay, from his Treasury, each Cartman, in advance, at the rate of 8 Annas for every 10 miles, if the distance is under 100 miles; and 12 Annas, if above that distance. He will also retain 1 Anna for every 10 miles per Cart to be paid to the Maistry as ~~his~~ full hire, and disburse so much in advance as he thinks proper, keeping the rest to be paid on the Maistry producing a Certificate from the Commanding Officer that the Carts have arrived at their destination, and that the Cartmen have fulfilled the terms of the contract.

VII. The Magistrate is also authorized to pay Batta to Carts brought from a distance of 15 miles or more, at the rate of 4 Annas

for every 15 miles, and also the same rate of Batta for every day they are kept at the Cutcherry, previous to making them over to the Regiment, which will be two days previous to the march. The Magistrate will be careful not to retain the Carts an unnecessarily long time, but for so many days as it is found necessary to keep them, they will be entitled to receive Batta, which Batta, as well as the Batta for coming from a distance, the Magistrate will charge in his Accounts to Government.

VIII. The duties above prescribed will, at the Magistrate's pleasure, be entrusted to his Assistant, and during the absence of the Magistrate, and if his Assistant cannot attend, the Tahsildar, assisted by a writer from the Huzoor Cutcherry, will superintend the supply of Carts to the Troops..

16. The annexed are the extracts from the General Order on the subject.

General Orders by the Governor in Council, dated 27th May 1856.

* * * *

14. Whenever a Corps or Detachment may be warned for movement, it will be the duty of the Commanding Officer to ascertain that all practicable means are used by the several ranks under his command to provide themselves with the necessary carriage, which he must restrict, as much as practicable.

15. In the event of the aid of the Civil Authorities being found necessary, the Commanding Officer having ascertained the exact number of Carts, etc., which will be required, and which it will be his duty to restrict as much as practicable, will make the necessary application direct to the Civil Officer, but never, unless absolutely unavoidable, giving less than fifteen days' notice, and specifying the date on which the carriage will be required, which will be the second day previous to that fixed for the march.

16. On receiving intimation from the Civil Authority that any of the Carts required are ready, the Commanding Officer will make arrangements for their being inspected, and for such of them as may be found fit for the purpose being received.

17. The Commanding Officer will be furnished with a register of the Carts, in which he will cause to be entered the names of the individuals by whom they have been engaged, for his guidance in the final adjustment of the hire.

18. The Commanding Officer is responsible that the owners or drivers of Carts, etc., employed by the corps are in no way ill-treated by either Officers or men—and that the carts and bullocks are not overloaded—the cart-load never being allowed to exceed 800 lbs. including all persons habitually carried on them; and of a bullock 123 lbs.

19. He is required to cause the regular payment of batta to the Cart owners and others, the rates of which are to be previously fixed, for any period of detention exceeding two days after the day originally specified for the commencement of the march; and also for all halts of more than two clear days at a time.

20. On the termination of the march, the Commanding Officer is required to adopt measures for the immediate payment of the balance of hire.

21. To facilitate this, the Paymaster of the Division, or other Officer from whom pay may be received, will advance to the Officer Commanding the Regiment on his receipt and responsibility, a sum sufficient to meet all demands for carriage supplied to the corps on the march, the amount to be recovered on the first issue of pay made to the Regiment.

B. S. O. No. 37 & G. O. 27th March 1867, No. 724.

17. In those Districts in which Troops are usually moved by ordinary lines of road, and not by railway, canal, or coastwise by sea, the Collector shall in communication if necessary with the Commissariat Officer in the district, and with the Commandants of Troops stationed there, open and maintain a register of all cart-owners in the district, showing their names and residences, the number of carts belonging to each, and the date and circumstances of his carts being last taken up for Troops. Every endeavour should be made to render this compulsory service as little irksome and as fairly distributed as possible. Cartmen from the same village should, whenever possible, be permitted to march and camp together, and a liberal demurrage, at a rate of hire not less than that paid for the actual march, should be allowed when carts are collected from a distance, or detained at a station. The terms of the engagement with the cartmen as to the point at which they are to be released from the service, and the period

for which they are, on return to their villages, to be exempted from re-engagement, should be strictly maintained.

B. S. O. No. 38.

18. ***Supply of Provisions to Troops on the march.*** The annexed are the rules, extracted from the G. O. G., 27th May 1856, regarding the supplies required by Troops on the march. In every case where the number of Troops is larger than the ordinary bazaars can supply, or where the bazaars are distant from the line of march, supplies should be purchased and conveyed to the halting places at Government expense, the owners receiving payment when the purchase is made, and not being required to quit their residences. The supplies should, on the arrival of the troops or their advanced guard, be made over at once to some Officer of Corps, whose duty it should be to arrange for their distribution and payment, the Magistrate's subordinates having simply to provide the articles previously indented for; articles not bought by the Regiment will be made over to the Magistrate for resale by auction, and the loss (which the experience of some districts already shows will be but trifling) borne by Government, and will be debited to the Military Department. It will be necessary that a Police Officer should accompany a Regiment on its march through each district, and that a Sub-Magistrate of a subordinate grade should accompany it through each Talook or Range. All charges incurred to facilitate the march of Troops will be passed by the Audit Office on the Collector's signature, unless they are such as can be verified by the Commanding Officer in which case his certificate must be produced in support of the charge. Immediate attention should be given to all complaints from Officers commanding Troops on the march, and they should be informed of the orders passed thereon.

General Order by the Governor in Council, dated 27th May 1856.

* * * * *

31. Notification to Civil and other Authorities will be made for all parties commanded by a European or Native Commissioned Officer,

and for all parties of European or Troops of whatever strength, but Notifications are not required for any body of Native Troops (mounted Corps and Treasury Escorts excepted) under 12 men.

32. All bodies of Troops, consisting of 12 men and upwards, are allowed a halt every fourth day; according to which, dates of proposed progress will be calculated when notifying to Authorities. Parties of less than 12 men (Treasure Escorts excepted, vide para. 31) will march at the rate of 10 miles a day, with a halt every seventh day.

* * *

34. Commanding Officers will be guided by the following Rules which have been established by Government for furnishing supplies to Troops when marching within the territories of the Madras Presidency:—

I. On the receipt of intimation from the Quarter Master General's Department of the route of troops about to march through a District, the Collector and Magistrate should immediately give notice to the Tahsildars of the Talook through which they will pass, informing them of the expected number of Troops, of European Officers, and of Camp followers, of the stages at which they will halt in each Talook, and the probable date of arrival.

II. The Tahsildars should be directed to send immediately to the Huzoor Treasury for money for the purpose of purchasing such specific quantity of supplies as may be directed. It is believed that the following will generally be found sufficient for an Infantry Regiment; when smaller detachments move, of course less in proportion will be required.

Paddy Straw	Rupees	5	0	0
Raggy do.	„	8	0	0
Grass	„	5	0	0
Firewood	„	10	0	0
Pots	„	4	0	0
Tent pegs	„	1	0	0
1st sort sheep, 5 at 1 Rupee each	„	5	0	0
2nd do. do. 10 at 12 Annas each	„	7	8	0
1st sort fowls 20 at 2 Annas each	„	2	8	0
2d do. do. 30 at 1 Anna each	„	1	14	0
	Rupees	49	14	0*

III. Tahsildars should be directed to depute the Peshkar, or the Karkoon of the Division assisted by two intelligent peons, to purchase and have ready by a certain date at each stage the supplies required.

IV. The supplies should be directed to be purchased as far as possible at the neighbouring weekly shandies or markets to which produce of every description is generally brought for sale, but when it may not be possible to procure the whole that may be required in this way, the rest should be purchased from the people voluntarily and on no account collected by contribution.

*Due allowance should be made for the rise in prices since 1856 and payments may now be made by Tahsildars from the Talook Treasury. Commanding Officers are, however, now required to indent previously on the Civil authorities for all articles required at each stage.

V. In every instance whether the supplies are brought at the weekly markets or from the villages, payment must be immediately made and a receipt taken, which receipts should be forwarded as vouchers to the Huzoor along with the detailed account of purchases and sales.

VI. Payment for supplies should on no account be made to the head inhabitant or Curnum of the village for distribution to the individuals furnishing them, but should always be made direct to the owners.

VII. When a Regiment or large body of Troops is passing through a district, the Tahsildars should be directed if possible to accompany them through their respective Talook, or if in any instance unavoidably prevented, the Peshkar or Talook Sheristadar should be deputed to this duty.* They should be ready to obtain more supplies, if what had been already collected should be insufficient, and to afford any assistance that may be required.

VIII. On the arrival of Troops at each stage, the Tahsildar should cause the Peshkar, Karkoon, or other respectable Revenue Officer,† assisted by two intelligent peons to issue the supplies to them as they may be required, carefully receiving payment for everything. Any articles that may remain undisposed of, should be immediately afterwards sold by outcry; and an account, particulars of the purchases, the sales to the troops, and what is realized for the remaining articles, should be transmitted to Huzoor within five days after the troops shall have passed through the Talook.

IX. Tahsildars should be distinctly informed that neither coolies, pots, fire-sticks, tent-pegs, nor any articles whatever (although hitherto customary) are in future to be given without payment.

X. Tahsildars should be directed to comply with any requisition for coolies, receiving, however, in the first instance the hire of the men, at the rate of 3 annas per 10 miles for each.

XI. In the event of Troops halting at any stage where there may be no bazaar, or but a small one, the Tahsildars should be directed to cause some bazaarmen from the neighbouring villages within 4 or 5 miles to attend with rice, grain, ghee, oil and other articles which their shops supply for sale.§

XII. Tahsildars should also be directed to give timely intimation to all the villages in the vicinity of each stage, of the day on which the troops will be at that stage, and to invite and encourage the inhabitants to bring in their supplies of every description for sale, the same as at the weekly market, assuring them that nothing will be taken from them and no oppression be permitted to be practised towards them.

35. All Officers Cammanding Corps or Detachment, as also all Officers not commanding, nor proceeding with a Corps or Detachment of Troops, who may be provided by any servant of the Government with bearers, coolies, boatmen, carts or bullocks, or any necessary supplies of provisions or other articles, shall in the first instance pay the prices demanded for the hire of such bearers, coolies, etc., or for the value of the articles so furnished, notwithstanding any cause for complaint against the Public Servant which, whether for overcharge

*Modified by the Standing Order No. 38. †A Revenue Inspector may now be sent. §No longer in force, see Standing Order.

or neglect of duty, or on whatever ground, they are to prefer immediately to the Zillah Magistrate, and if after his decision thereupon, further reference of the case should be necessary, their representation will be submitted for the information of Government, through the usual and regular channel.

36. No demands for coolies, carts or cattle is to be made at any intermediate village except in the event of unforeseen accidents on the road, either by the death or desertion of coolies, or casualties amongst the cattle, when a representation is to be made to the Commanding Officer, who being satisfied, as to the propriety of the application, will make the requisite demands for fresh supplies to the headman of the place in communication with the Revenue Servant, who by the existing Regulations is ordered by the Collectors to accompany Troops on the march, and it will be the duty of Commanding Officers upon such occasions to pay a proper consideration to the means and resources of the village, as well as to enforce in the strictest manner an adequate remuneration to the people employed on their requisition.

37. The Commanding Officer of a Corps or Detachment is the only person entitled to correspond or communicate with the Civil Authorities on the points above stated.

* * * *

56. In cases of extraordinary sickness Officers Commanding Corps and Detachments are authorized to indent upon Collectors or the Commissariat Department, for such number of country cots as may be absolutely necessary.

57. Charges for expenses connected with the march and encampment of Troops within the provinces, such as charges for boats, coolies, *talaries* for showing the road, etc. etc., will be adjusted under the following Rules:—

58. In cases of the above nature, the Officers Commanding are to address their applications for the requisite supplies or assistance to the Collectors of the District through which they pass, whose servants will be instructed to comply therewith, the Officers granting Certificates of the number of boats, coolies, etc., employed, specifying the periods, numbers and all requisite particulars, which documents are to accompany the Collectors' Bills for adjustment in the transfer accounts of the Accountant General's Office.

59. When claims for remuneration for injury to crops or other charges arise out of the encampment, etc. of Troops, the extent or

particulars of which may not to be within the knowledge of Commanding Officers, their Certificates are to be dispensed with and the Collectors' Bills passed on their own signature.

60. With respect to charges incidental to the march of Troops to which the above provisions may not be found applicable, the Bills of Commanding Officers verified in the manner prescribed for contingent charges are to be transmitted to the Quarter Master General of the Army with the necessary explanation (particularly regarding their not having obtained the required assistance from Collectors) on receipt of which, if found unexceptionable, the Quarter Master General is to affix his signature to the Bills with the word "Approved," which is to authorize their discharge.

B. S. O. No. 39 & G. O. 10th Nov. 1865, Mil. Dept. No. 4,167.

19. ***Regimental halting places and Cholera Camps to be maintained and inspected.*** The Collectors should from time to time inspect the halting places for Troops on the lines of road through their Districts, and should be careful that not less than 800 yards square are reserved for the purpose at each encamping ground. The ground should be thoroughly cleaned after occupation by a Regiment, the cost of doing so being charged to Government. The Village Officers should be made responsible for the proper care of these sites as well as of sites of the Cholera Camps to be selected in the vicinity of Military Stations. There is no objection to the latter sites being cultivated, but they must always be available when required, and the approaches must not be obstructed.

B. S. O. No. 39 & G. O. 25th Sept. 1867, No. 2243 R. D.

20. ***Cholera Camps.*** Collectors, in whose Districts sites for Cholera Camps have been selected, should see that such encamping grounds are ploughed up immediately after the Troops quit them.

B. S. O. No. 40 & G. O. 3rd Aug. 1865, No. 1,798, R. D.

21. ***The existence of Cholera to be ascertained and reported to the Military Authorities.*** The following are the duties of District Authorities in respect to communicating information as to the existence of Cholera on lines of road traversed by Troops.

1. Immediately on receipt of intimation from the Military Authorities that Troops are about to march through a District, the Collector should institute particular inquiry whether there is any sickness on the route indicated, and should cause the Tahsildars to report periodically on the subject until the Troops have passed through.

2. The actual state of the case, whether Cholera be prevalent or not, should be invariably reported to the Officer Commanding the Troops as well as to the Division Head Quarters.

3. The Civil Authorities should also keep themselves generally informed as to the presence of the disease on all Military routes passing through their Districts, and should intimate the same to the nearest Military station, and to the Officer Commanding the Division, notwithstanding that no particular body of Troops may be expected.

4. Collectors should enjoin careful attention of these instructions upon their subordinates in charge of Divisions.

B. S. O. No. 41, Hon. Court's Despatch, 15th Nov. 1843, No. 20 & G. Pro. 16th Dec. 1859, No. 1,701, R. D.

22. ***Forced labor prohibited.*** The compulsory employment of coolies should never be resorted to except under the most urgent circumstances of public necessity. Any labor required either for the Salt Department or for any other purpose should be procured in the open market, and any Officer acting in breach of this order will incur the severe displeasure of Government. The Government expect all their Officers cordially to co-operate for the purpose of preventing compulsory labor. Travellers must pay such rates as will procure them voluntary assistance, but the Collectors of Districts should encourage persons to come forward who will undertake to provide the necessary aid at certain fixed rates.

B. S. O. No. 42, E. M. C. 26th April 1855, No. 492 & E. M. C. 20th Jan. 1858, No. 76.

23. ***All persons may furnish supplies to travellers and others.*** The practice of Tahsildars and other Revenue Officials furnishing supplies of any kind should be got rid of as much as possible, and care should be taken in all Districts to make it generally known that all persons are at liberty to make engagements for all kinds of service as well as to furnish supplies to travellers and others without permission or

authority from any Revenue Officer. Sepoys and servants in charge of Bungalows will obtain supplies as usual for travellers, but it must be understood that the price lists which are posted in some Bungalows are not binding on shop-keepers, but are to be considered merely as guides by which travellers may avoid imposition. In out-of-the-way localities, however, it is the duty of the Village Officers to give every assistance to travellers.

B. S. O. No. 43. 24. ***The provision of carriage for private persons.*** It is part of the duty of a Collector to assist travellers in procuring carriage. It is only, however, on the more frequented roads and for travellers journeying with relays of bearers or bullocks that the Collector's intervention is necessary. Even on these roads it will be unnecessary when private enterprise has supplied satisfactory means of conveyance, but a traveller in difficulties should always receive assistance.

25. The rates of hire, must be liberal, in order to ensure regular and efficient service, and also because Government cannot guarantee constant employment, inasmuch as this must depend on the number of travellers passing along each road. The hire should be fixed with reference to the circumstances of each District and not with the object of having one uniform rate throughout the Presidency. Detention batta and travelling hire, fixed on similar principles, should also be allowed. The latter of course will not be granted when the bearers or bullocks return with the traveller over the *same* ground or when the distance to the stage does not exceed a couple of miles. The former will be claimable only after 24 hours' detention.

26. All petty contingent charges should be provided for by a light fee to be charged on all *dâks* laid by Government Officers. The fee should merely suffice for this purpose and its amount can be periodically adjusted as experience is gained.

27. The hire should invariably be paid by the traveller at the end of each stage; prompt payment into the hands of the persons who have earned it, is the surest way of securing will-

ing and efficient service, and saves much official correspondence and interference. Travellers must be supplied with "Way Bills" showing clearly what they have to pay at each stage. It will be a standing rule, that on failure of payment the traveller's further progress, *with Government aid*, will be stopped. Complaints of overcharge or misconduct must be subsequently made and settled, and payment of the sums entered in the Way Bill is not to be withheld on such pleas.

28. Collectors must exercise discretionary power of requiring a reference or deposit from strangers, before laying *dâks* for them. The necessity for such a course will not often arise, and, if a deposit is made, the money should be returned when the traveller has accomplished his journey through the District.

29. Two adults and a servant should be the limit of passengers in a bullock coach: two children between three and twelve to be considered equivalent to one adult, and children under three not to be taken into account. For every adult in excess of the limit an additional charge of one-fourth of the full hire to be made.

30. The rates of hire should be published periodically in the *District Gazettes*, and lists of the rates should be placed in all Public Bungalows, and should be supplied to travellers.

B. S. O. No. 337.

31. ***The orders of the Superior Authorities to be considered confidential.*** Collectors should not as a rule communicate to individuals the orders and instructions which they may receive for their guidance, nor should they make known to them the opinions of the authorities of the Presidency. Orders founded upon the instructions received should be issued by the Collectors in their own names. A deviation from this rule, is considered likely to create embarrassment and to impede the course of public business.

B. S. O. No. 338.

32. ***Legal Proceedings to be avoided when possible.*** The sentiments of the Government in regard to the general conduct of business by Col-

lectors as expressed in the following extract from an Order of Government should be borne in mind by all Officers in the Provinces.

Ext. Min. Con. 4th December 1821, *R. D., No.* 887.

* * * *

As a general rule, wherever the authority of the Collector is sufficient to effect any object, either with Revenue Servants, or with persons liable to pay revenue, that of the Magistrate ought not to be interposed. It ought indeed to be the aim of every Collector to acquire a complete, but paternal, sway in his District, and he should never, unless in cases of necessity, resort to legal proceedings, which both betray his weakness, and excite disgust.

B. S. O. No. 340.

33. ***Communications with Foreign States.*** Collectors should correspond with the Collector of South Arcot on all matters connected with the French Settlements in India, with the Collector of Tanjore regarding the Tondiman Rajah's Territory, with the Resident at Trevandrum regarding Travancore and Cochin, with the Secretary to the Commissioner regarding Mysore, and with the Collector of Tanjore on any matter connected with the late Rajah of Tanjore.

B. S. O. No. 341 & G. O. 20th April 1861, No. 903.

34. ***Refunds of Fines and of sums erroneously credited to Government.*** Collectors are authorized to refund Judicial fines under the orders of the Superior Courts. Revenue fines may also be refunded with the sanction of the Board of Revenue, but applications for a refund must be supported by an order of the Appellate Authority. The Board of Revenue are also competent to sanction the refund of any sums erroneously carried to the credit of Government, provided that sanction be granted within two years from the date when the money was carried to account.

B. S. O. No. 341 & Letter fr. U. C. S. Comr. 19th Dec. 1865, No. 507.

35. ***Refunds of Examination Fees.*** All applications for the refund of examination fees, should be made direct to the Commissioner for the Uncovenanted Civil Service Examinations, who will

obtain the Board's sanction to the refund, when he deems it proper that the application should be complied with.

B. S. O. No. 343.

36. ***Marine Charges to be submitted for sanction through the Marine Department.*** 'All charges on account of Flag Staffs, Salvage of Flotsams and Getsams, etc. should be submitted for the sanction of Government through the Superintendent of Marine.

B. S. O. No. 344.

37. ***Security Bonds to be registered.*** Whenever real property is tendered as security to Government by any party, the Security Bonds should be duly registered under the provisions of the Registration Act, and care should be taken that all Government Promissory Notes given as security are duly endorsed to Government. A report should be submitted annually stating that the competency of the existing securities have been duly scrutinized. In regard to the Registration of Assurances, the registration of which is optional,* and to which Government is a party, it has been ruled,† both in view to encourage the public to resort to registration in similar cases, and for the better protection of the interests of Government, that the registration of such Assurances should be the rule and not the exception. It is also considered necessary, that the provisions of Section 51‡ of Act XVI. of 1864,§ should be carried out, as respects such instruments, whenever they may be applicable.

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*Such as leases for terms less than a year; purchase of lands, or property, value less than 100 Rupees, Liquor, Ferry, and other Farm *Kabuliats.*

†Order of Government, dated 26th April 1865, R. D.

‡51. Whenever the parties to a bond or other written obligation for the payment of money shall at the time of registering the same under the provisions of this Act apply to the District Registrar, or Deputy Registrar, to record their agreement, that in the event of the bond or other written obligation as aforesaid not being satisfied within the time stipulated, the amount may be recovered as hereinafter provided without a Suit, it shall be the duty of the District Registrar or Deputy Registrar, after making such enquiries as he may think proper, to record such agreement at the foot of the endorsement required by Section 36 and such record shall be signed by the District Registrar or Deputy Registrar and by the parties to the Bond or other written obligation as aforesaid.

§Now Act VIII. of 1871.

B. S. O. No. 346. 38. *Direction for taking the Quinquennial Census.* The annexed are the Rules for taking the Census.

RULES.

I. As the Returns will be made by the Village Officers in the first instance, it is important that the forms in which they are to be drawn up, should be furnished to them. The Tahsildars will prepare a General Return for the whole Talook, but will previously test, in a few villages selected for that purpose, the accuracy of the Returns made to him. A separate Statement, in the prescribed form, will be submitted to the Board, with the Report on the Settlement of the year. The same numbers will be entered for each successive year of the quinquennial period. It is desirable that the Returns should be verified in some villages taken indiscriminately by the Collector, or his Assistants.

II. A day will be fixed on which the Census should be taken throughout the Presidency. In the case of villages, this can be done easily by the Village Officers, but in the case of large Towns, it will be necessary to divide the Town into convenient sections, so that each may be entrusted to a particular Officer. The Collectors will make previous arrangements for this purpose, so that the work may be conducted on a systematic plan. The duty of ascertaining the population of the Zemindaries, Moottahs, etc., not forming portions of Government Talooks should be similarly assigned to a Government Officer, and the Return shown separately in the Statement after the Government Talooks; each Zemindary or Moottah being particularized. The population of all the important Towns in the District, although included in that of the Talooks, should be again exhibited separately in the last part of the Statement.

III. The Abstract Return to be furnished to the Board requires that there shall be a distribution of the entire population into two classes, viz., agricultural and non-agricultural. All persons who derive their subsistence, in whole or in part, from the land, whether in the form of wages or rent, should be shown as cultivators, even though they may have other sources of income.

IV. All males above the age of 12 years, and females above 10 years, will be classed as adults. All under these ages respectively will be entered as children.

V. A Census, resting on a mere enumeration of persons, may be

liable to error. It will be desirable to verify the calculation by the number of houses and families.

VI. More than one family may be found to occupy the same tenement. In that case, each family should be separately counted. Thus the number of houses will not in all places correspond with the number of families, but the cause of the difference should be noted.

VII. The number of person constituting one family, actually resident in a certain number of houses, may be counted, and the average applied to the whole. This process should be adopted in those villages in which, from the co-operation of trustworthy Agents, true Returns may be looked for.

VIII. It is probable that the average number of persons forming a family in large Towns, will be found to differ from that in villages. This point should be borne in mind.

IX. The average number of persons to a house or family has been assumed at from 4 to 5. The actual numbers in certain localities may be above or below that standard. In the District of Delhi, in the Bengal Presidency, it is shown that the Hindus have not quite 4 persons in a family, and that, the average in Mahomedan families is rather above that number. The average of the city is about 4. In the city of Agra, the Census varies from 4 to 5 persons per house. The value of these Statistical Returns will be enhanced by a memo. of the different castes comprised in the agricultural and non-agricultural classes, being shown at the foot of the Statement, but the forms furnished to the Village Officers should be simple, so as to ensure the information really necessary being readily afforded. The averages for different castes and classes do not form an essential element of the General Return, and may be separately exhibited, as above directed.

X. Much importance is attached to the accuracy of these Returns. The Government, in their instructions to the Board, observe, that "with the means which the Revenue Officers possess of procuring statistical information regarding their respective Districts, they apprehend that, under good arrangements, there can be no great labor or difficulty in collecting correct data; all that is required is to see that the Head Officer of each village, or other village authority, does really ascertain the population within the limits assigned to his jurisdiction," and correctly furnish his Returns: this duty occurring once in five years, and only within his limited range, will be little in itself, and cannot occupy much time; while the collection and arrangement of the Returns by

the Talook authorities, will not be very onerous, though the work must be well and carefully done. Clearly it should be within the power of every Head of a village to account for any great difference to the Census, and the Tahsildars should be as conversant in this matter, as in all other details respecting the Talooks committed to their charge."

B. S. O. No. 347.

39. ***Rewards to Informers.*** Rewards may be granted to informers under the following circumstances:—

I.

1. If any information shall be given *at*, or *before*, the time of Jammabundy Settlement or within a reasonable period after it, relative to frauds committed by the Curnums, in regard to concealed cultivation, or any item of Land Revenue forming part of the Annual Settlement, such as grazing tax, etc., such Curnums shall be liable to dismissal, and the Collector will recommend, if he think proper, for the sanction of the Board of Revenue, that a reward, not exceeding 50 per cent of the assessment of the land, etc., be given to the informant.

2. The amount recovered shall, in all cases, be held in deposit, pending the orders of the Board of Revenue.

3. The above Rules should be introduced in the *Hookumnamah* of each District, and the applications for payment of rewards to informers shall be made in the prescribed form.

II.

In accordance with the provisions of the Customs Act (VI. of 1863) Section 229.—(See Chap. IV., Sec. 5, para. 67.)

III.

In accordance with the provisions of the Abkarry Act (Madras Act III. of 1864) Section 17.

B. S. O. No. 3[illegible]1.

40. The special attention of Collectors is called to Section 15 of Regulation I. of 1805, and to Section 55 of Act X. of 1862, under which rewards may be granted to informers regarding frauds in the Salt and Stamp Departments. Every means should be taken to prevent persons from evading the taxes imposed by these enactments, and the provisions of the law should be made generally known.

B. S. O. No. 3 4/2 7.

41. In accordance with the provisions of Sections 5 and 17 of the Abkarry Act (Madras Act III. of 1864), Collectors are authorized to grant such rewards to informers as to them may seem proper; provided, however that no reward, in excess of Rupees 100, shall be granted in any single case without the Board's *previous* sanction.

B. S. O. No. 3 4/3 7.

42. As it is the Collector, and not the Board, that imposes the confiscation under the Abkarry Act, the Board being the appellate authority, and as the Board's sanction is not necessary for the payment of awards to informers and others, except where in any particular case the amount awarded exceeds 100 Rupees, the Return submitted to the Board should be headed "Statement of awards, exceeding 100 Rupees in any case, proposed to informers and others, from the proceeds of confiscated liquor, Madras Act III. of 1864, Section 17." In cases where the award is below 100 Rupees, no Return is required. Collectors will continue to bear in mind, however, that no reward is to be paid until two months after the adjudication thereof, to admit of the order of confiscation being revised by the Board, if necessary.

B. S. O. No. 348.

43. ***Estates which have not been permanently settled cannot be divided.*** *Mootahs* or *Polliems* which have not been permanently settled, and for which no permanent Title-Deed has been issued, do not fall under Regulation XXV. of 1802, and cannot be subdivided.

B. S. O. No. 354.

44. ***Indents on the Ordinance Department.*** When an indent upon the Ordinance Department or upon any Arsenal has been passed, it is the duty of the indenting Officer to satisfy himself that the articles indented for are in an efficient state and suitable for the purposes required. When the articles are once removed, the responsibility of the Ordinance Department ceases.

B. S. O. No. 357. 45. ***Telegraph Messages.*** Telegraph Messages should not be despatched except on real emergencies. They should be invariably superscribed "Service," for the information of the Telegraph Department, and should be paid for in cash and debited in the monthly contingent bill. A distinct file of all Service Telegrams despatched should be maintained in each Collector's Office, giving the number and the day of the month and week on which they are despatched.

B. S. O. No. 360. 46. ***No change in Establishment to be made without Sanction.*** No arrangement involving an increase or a change in Establishment is ever to be carried out without sanction previously obtained; or in cases of emergency without reporting for the sanction of higher authority the steps which it has been deemed necessary to take. Any deviation from this rule, will render the defaulting Officer liable in his own person for the payment of the additional charge which he may have authorized.

B. S. O. No. 355. 47. ***Public Holidays.*** The annexed table shows the several holidays to be allowed to particular sects of Hindus in each District in addition to the general holidays of seven days at Christmas, three at Easter, and one on the Queen's Birthday. No class of servants are to have more than ten special holidays throughout the year. All Public Offices throughout the country must be closed on Sundays,* and Public Officers are prohibited from assuming charge of their offices on that day. Provision for the despatch of emergent business during holidays, must be made by all Heads of Departments.

*Arrangements must be made for the sale of Stamps to the public on all days except those when, by general consent, all business is suspended.

Table of Holidays allowed in the several Districts of the Madras Presidency.

HOLIDAYS.	Ganjam.		Vizagapatam.		Godavery.		Kistna.		Nellore.		Cuddapah.		Bellary.		Kurnool.		North Arcot.		South Arcot.		Tanjore.		Trichinopoly.		Madura.		Tinnevelly.		Coimbatore.		Salem.		Canara.		Malabar.		Madras.	
	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.
Sravanapaurnami (to those wearing thread)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Samvatsaradi or New year	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	—	—	—	—	—	—	1	1	1	1	1	1	1	1	1	1
Radochavam or Car feast	1	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3	3	1	1	—	—	—	—	—	—	—	—	—	—	—	—
Ananta Vratam	—	1	—	—	—	—	—	1	—	—	—	—	—	1	—	—	—	—	—	—	—	—	—	1	—	—	—	—	—	1	—	—	—	1	—	—	—	—
Vinayaka Chaturthi	—	1	—	1	—	1	—	1	—	1	—	1	—	1	—	1	—	1	—	1	—	1	—	1	—	1	—	1	—	1	—	1	—	1	—	1	—	1
Varalatchimi Vratam	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	—	—	—	—
Dasara	3	3	2	2	2	2	1	1	2	2	3	3	3	3	3	3	2	2	2	2	2	2	1	1	1	1	2	2	1	1	2	2	2	2	2	2	—	—
Sivaratri	—	1	—	1	—	1	—	1	—	1	—	1	—	1	—	1	—	1	—	1	—	1	—	—	—	—	—	1	—	1	—	1	—	1	—	1	—	1
Dolochavam	1	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Sri-ramanavami	1	—	—	—	—	—	1	—	—	—	—	—	1	—	—	—	—	—	—	—	—	—	1	—	—	—	—	—	1	—	—	—	1	—	—	—	1	—
Krishnashtami	1	—	1	—	1	—	1	—	1	—	1	—	1	—	1	—	1	—	1	—	1	—	1	—	—	—	1	—	1	—	1	—	1	—	1	—	1	—
Dipavali or Narakesurachaturdasi	1	—	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	—	—	—	—	1	1	1	1	1	1	1	1	1	1	—	—
Mahalaya Amavasi	—	—	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	—	—	—	—	1	1	1	1	1	1	—	—	1	1	—	—
Pongal or Makarasankramanam	—	—	2	2	2	2	1	1	2	2	1	1	1	—	1	1	2	2	2	2	2	2	1	1	—	—	2	2	2	2	2	2	—	—	1	1	—	—
Southern Solstice	—	—	—	—	—	—	1	1	—	—	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	1	—	—
Vaikunta Yekadasi	—	—	1	—	1	—	1	—	1	—	—	—	—	—	1	—	1	—	1	—	1	—	—	—	—	—	1	—	1	—	1	—	1	—	—	—	—	—
Tirunatchatram	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Narasimhajayanti	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	—	—	—	—	—
Padanestamperuke	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rathasaptami	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Adipandigai	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Tirukartigai	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	—	—	—	—	1	1
Tirukalyanam	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2	2	—	—	—	—	—	—	—	—	—	—	—	—
Grand festival at Alager	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2	2	—	—	—	—	—	—	—	—	—	—	—	—
Avanimulam	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	—	—	—	—	—	—
Alvar Tirunagari feast	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	—	—	—	—	—	—	—	—	—	—	—
Arpisi Vishu	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	—	—	—	—	—	—	—	—	—	—
Nagarpanchami	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—
Tulam Amavasi	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	—	—	—
Tai and Ani Amavasya	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2	2
Tuiuvallikeni or Calatipettai	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2	—
Tuirvattur and Mailapur feasts	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2
Total....	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	9	10	10	10	10	10	10	10	10	10	10	10	9	9

Holidays for Lunar and, Solar Eclipses may be allowed whenever absolutely necessary.

B. S. O. No. 341.

48. ***Half Saturdays.*** All Collectors' Offices will be closed at 2 P. M. on Saturdays. If the Presidency system of granting one whole holiday in lieu of these half holidays were introduced into the Provinces, it is feared that it might cause inconvenience to the public.

B. S. O. No. 361.

49. ***The disposal of Land which has been occupied by a Government Department.*** The sale of Government Land and Buildings, when expressly sanctioned by Government, should, as a general rule, be left to the Collector of the District, but it is at the same time open to other Departments to apply for permission to sell land, etc., themselves, when they see cause to recommend such a measure, the sale proceeds in either case being credited to the Revenue and not to any specific Department. This rule does not apply to the sale of building materials or other such property, but only to land, or buildings with the site on which they stand.

B. S. O. No. 364.

50. ***Inter-Departmental Cash Payments to be discontinued.*** No further cash payment should be made between Departments, nor for services rendered to one Department by another. But where a Department has to purchase in the market to meet the wants of another Department, the latter, or indenting Department must provide in its Budget Estimate for the cost, and place the supplying Department in funds by *Transfer Receipts.* The instructions contained in the annexed Resolution of the Government of India, should be duly attended to, but as the estimate for Revenue Police Guards will have to be passed by Government in the Revenue Department before it is included in the Police Budget, the cost of such Guards should still be exhibited in the Collector's Budgets under F. IV. Police.

Order of Government of India, Financial Department, 31*st July* 1863, *No.* 3,486.

Resolution.—The point referred for the consideration of the Financial Department by the Home Department's Resolution of the 24th March 1863, is the mode of estimating and charging for that portion

of the expense of the Police which is incurred for the service of other Departments.

2. At present the various Departments are required to pay in cash for the Police Guards supplied to them, out of a Budget provision in their own Departmental estimates.

3. These cash payments between Departments have, after two years experience, proved so embarrassing in practice, that the President in Council directs that henceforth the pay of the whole of the Officers and men of each Force shall be drawn in one Bill, or, if found more convenient, in separate Bills for each District; but the debit against the Police Budget Grant will be, in the aggregate, for the charges in the entire Presidency or Province, and not according to the District distribution of the charges.

4. The only case in which any demand for re-payment will have to be made, will be when special services are performed for private Companies, Theatres, etc., or when payments are authorized by the Police Act.

5. As a rule, it is not desirable to introduce changes of system and extensive transfers in account after the Budget has been settled and payments according to the Budget allotment have begun; but cash payments for Police supplied to Departments have proved so inconvenient, that the general rule must in this case be set aside.

6. Accordingly, it is directed that the sums noted in the accompanying Statement, which have been taken for Police in the other Departmental estimates for this year, be transferred to the Head of Police of the respective Presidencies and Provinces, and that the necessary adjustments of payments already made by Departments be arranged by the Deputy Auditors and Accountants General.

7. The Police Estimate for next year should include the whole of the expenditure for that branch of the service.

8. The Honorable the President in Council at the same time desires to preserve an equivalent for any economical check that may have attended the inter-departmental cash payments which are now abolished.

9. This check will be ensured by throwing more responsibility than has hitherto been done on the Department providing for the service.

10. The Officers of Police are the proper authority for determining the strength of a Treasure or Prison Escort, or the number of men

sufficient to guard a Jail or a Lock-up, for, in all such cases the Police Department is responsible for the safe custody of the people or property placed under their charge; and the Home Department will accordingly be requested to give directions that every application for Police Guards shall be scrutinized by the proper Officers of Police.

11. In the event of dispute or difference as to the strength of guards required, or as to their employment at all, the matter should be settled by the Head of the Department from whom the requisition has come, in communication with the Inspector General of Police; a final reference being made, if necessary, to the Local Government.

12. The abolition or inter-departmental cash payments should be accompanied by a careful revision by each Inspector General of Police of the guards of every sort now supplied to Departments.

13. The reductions effected in this direction in the Oude Police encourage a hope of similar economy by a like careful revision in other Presidencies and Provinces.

14. Further, with a view of watching over the demands of the several Departments for Police guards, the Police Department should be required to keep up carefully prepared Distribution Lists of the entire Police Force.

15. By a reference to these lists, it may be immediately ascertained whether an undue increase has taken place in the number of guards required for any particular service.

16. These Distribution Lists will also enable the Government to form a correct estimate of cost of Police under the several heads of Jail Guards, Treasure Escorts, etc.

B. S. O. No. 365.

51. ***Transfer of Land from one Village to another in the same Talook.*** Though petty cases of transfers of land from one village to another in the same Talook, may be disposed of by the Settlement Department and the Collector, when extensive transfers are made, the sanction of the Board of Revenue should be obtained.

B. S. O. No. 367.

52. ***Rice compensation to Sepoys and Pensioners.*** The annexed is the Order regarding compensation to Sepoys when rice is sold beyond a certain price.

Proceedings of the Board of Revenue, dated 7th December 1865, *No.* 7,794.

1. The Commander-in-Chief having brought to the notice of Government that great delay sometimes occurs in the adjustment of the claims of men on furlough belonging to Native Troops, to compensation for dearness of rice, and that much correspondence and inconvenience are occasioned by such delay, the Board of Revenue, under instructions from Government, resolve to draw the attention of all District Officers, entrusted with the payment of the allowances of such individuals, to the following Extracts from certain recent General Orders of Government, which prescribe the classes of men who are entitled to the compensation in question, the conditions under which they can claim it, the rate at which it is to be calculated, and the manner in which it was to be drawn; and they trust that no grounds will in future be afforded to the Military Authorities for making similar complaints to those which induced the Commander-in-Chief to bring the matter to the notice of Government:—

G. O. 26th Sep. 1865, No. 2323.

I. *General Order of the Government of India, dated* 29*th March* 1864 *in G. O. of the Local Government, No.* 173, *dated* 29*th April* 1864.

Paragraph 4, *Clause IV.*—Compensation for the dearness of rice is grantable to Native Troops within the frontier when the price of rice of the third sort (or where there are not three kinds, of the cheapest sort) in the public market exceeds one Rupee for $20\frac{5}{8}$ Madras measures (instead of, as heretofore, when the price exceeds one Rupee for $13\frac{3}{8}$ Madras measures,) in the proportion of $\frac{1}{16}$ Madras measures of rice per man per diem; but this issue will be limited to *Effectives,* and to those mustered public followers necessary to their efficiency, and will be payable to them only when they are present for duty or absent on authorized leave; it will be withheld from men dieted in Hospital at the public expense.

Clause V.—The Troops, etc., beyond the frontier, and all other classes not included in the last preceding clause, will continue to receive compensation for dearness of rice in all respects as at present.—Vide *G. O. G., No.* 263, *dated* 19*th October* 1855.

Clause VI.—The above orders will have effect from 1st May 1864.

II.—*G. O. G., No.* 194, *dated* 25*th May* 1864.

1. With reference to the above orders, it is further directed that from 1st May 1864, individuals of the under-mentioned ranks and

classes, serving at any station except Secunderabad and the Central Provinces, and not being in receipt of batta or of rations or money compensation for them from the Commissariat Department, shall, when the price of rice of the third (or where there are not three kinds, of the cheapest) sort in the public market exceeds at those stations one Rupee for $20\frac{5}{8}$ Madras measures, be entitled, either to be supplied with rice from the Public Stores at that price, in the proportion of $\frac{11}{16}$ Madras measures per man per diem, or to receive the difference in money between the above price of that specified quantity and its current price in the market:—

Native Commissioned and Non-Commissioned Officers and Rank and File, Drummers, Fifers, Buglers, Trumpeters of the Native Cavalry, Horse Artillery, Golundauze, Infantry, and Sappers and Miners, Puckallies and Bheasties, men of the Corps of Guides, and Karkhana Drivers of Artillery under *G. O. G., No.* 288, *dated* 2*nd August* 1864.

2. Native Pensioners transferred from Corps of the Native Army shall receive compensation for the dearness of rice when the price exceeds one Rupee for $13\frac{3}{8}$ Madras measures in the proportion of $\frac{11}{16}$ Madras measures of rice per man per diem.

III.—*G. O. G., No.* 330, *dated* 26*th August* 1864.

In the above order, which will be found at page 387 of the 2nd Volume of the "*Fort St. George Gazette*," several tables are published, exhibiting the rates of compensation in lieu of rice payable to the several ranks of Native Troops, when the bazaar price exceeds that fixed by Government; and the Revenue Officers who have to pay this compensation must adopt them without further reference to any Military or Civil Authority, when occasion arises. (When a fraction of a measure exists in the bazaar rate, the next higher rate in the table is to be assumed if the fraction exceeds one-half, and the next lower rate if it does not).—*G. O. G., No.* 107, *dated* 17*th October* 1864.

IV.—*G. O. G., No.* 399, *dated* 11*th October* 1864.

The regulated compensation is admissible to all Native Troops *on authorized leave* for the entire period of absence from their Corps, and it should be adjusted at the stations at which their pay is drawn, according to the rates there prevailing.

V.—*G. O. G., No.* 107, *dated* 17*th March* 1865.

1. The compensation will in future be drawn regularly in the same abstract with the monthly pay of men entitled to it, under the head "Extra Charges," the entry being made as concisely as possible in the following form:—

"Difference between Bazaar price of rice at $9\frac{3}{4}$ Madras measures per Rupee and compensation rate $13\frac{3}{8}$ Madras measures per Rupee for fifty-five men for thirty-one days, for five men, for ten days, etc., at $\frac{11}{16}$ of a measure per man per diem."

2. Certificates that no grain was issued, and showing the bazaar price of the third or cheapest kind of rice in the bazaar during the corresponding period for which compensation is drawn should be attached to the abstract, or in Regiments, etc., to the abstract of the Adjutant's Department.

3. This order applies also to compensation due to Pensioners; and to obviate delay in the adjustment of claims, drawing Officers should make timely application to the proper authorities for the required Certificates.

4. The form in page 170 of the Pay Code is cancelled.

13th May 1859 & 23rd Feb. 1860.

VI.—In the Board's Circular Orders (Original Series) noted in the margin, Collectors have been specially instructed to issue the regulated compensation to pensioned Sepoys in charge of Public Bungalows and Talook Treasuries, the compensation being due in the case of those men who are in receipt of extra allowance beyond their pension, such as batta, rations or money compensation, only when the market-price of rice shall exceed "one Rupee for $8\frac{3}{4}$ Madras measures," in the proportion of $\frac{11}{16}$ measures per man per diem.

53. ***Medical Subordinates of Collectors.***

B. S. O. No. 368 & G.O. 30th Oct. 1865, No. 2,656.

G. O. 15th Nov. 1865, No. 2,789.

In order to bring the whole of the Medical Subordinates of a District in Civil employ in turn under the eye of a superior professional Officer, the Government have directed that all Revenue Officers when returning to stations where they are no longer dependent on the services of the Medical Subordinates attached to their respective Offices for professional aid, shall direct such Medical Subordinates to place

themselves under the orders of the chief Medical Officer at the station until such time as their exclusive services may again be required for duty elsewhere. The Medical Subordinates will retain charge of all stores and medicines entrusted to them for departmental purposes; but the superior Medical Officer will be at liberty to examine and compare the stock with the stock account on their coming under and leaving his supervision.

B. S. O. No. 369 & G. O. 25th Nov. 1865, No. 2,910.

54. ***The transmission of Civil Stores.*** Collectors should avail themselves of any opportunities that may occur of Military Stores proceeding under escort, to despatch any consignments of Civil Stores they may have to transmit, instead of making a fresh demand for a separate escort, for that special purpose. On each occasion of an escort proceeding in charge of Military Stores, through a District, a copy of the Station Order notifying its intended departure and destination, or some other intimation of the fact, will be made to the Collector, by the Military Department.

B. S. O. No. 378.

55. ***Arrival and Departure of all Civil Servants at the Presidency Town to be reported to the Chief Secretary to Government.*** All Officers employed in the Civil Service, arriving at the Presidency, whether on return from furlough, on leave of absence, or about to enter upon, or resume, an appointment, should report themselves, by letter, to the Chief Secretary to Government, immediately on their arrival; and at their departure they should in like manner report the day on which they leave the Presidency, and the place to which they are proceeding.

B. S. O. No. 387 & G. O. 16th Sep. 1864, No. 1,701.

56. ***Revenue Officers not to quit their Districts without the Collector's permission.*** All Revenue and Magisterial Officers, whether Covenanted or Uncovenanted, must distinctly understand that they are not at liberty to quit their Districts during the vacations without the special permission of the Collector and Magistrate.

B. S. O. No. 388.

57. ***Whenever Officers in separate Charge quit their ranges a report to be made to the Board.*** As it is of great importance that European and Native Officers of the rank of Subordinate, Head Assistant, and Deputy Collectors should be located among the people and not congregated at one or two stations, Collectors should invariably report to the Board whenever such Officers quit the portion of the District entrusted to their charge, with full explanation of the circumstances necessitating the arrangement.

B. S. O. No. 388/1.

58. ***Quarterly Returns to be furnished of the absence of Officers from their Head Quarters.*** Collectors should submit Quarterly Returns in the form prescribed, showing all occasions on which the Collector, the Sub-Collector, or Assistant and Deputy Collectors are absent from their respective Head Quarters, and of the reasons for, and duration of, every such absence. The Returns shall be forwarded so as to reach the Board within fifteen days after the expiration of the quarter embraced by each return.

B. S. O. No. 393.

59. ***Claims of Subordinates to special remuneration to be submitted at once.*** The annexed is the Order of Government regarding special claims to remuneration.

From Govt. 21*st in Con.*, 27*th April* 1826, *Rev. Dept. No.* 235.

* * * *

2. I am further directed to observe, that in cases where Collectors may be of opinion, that any of the Officers acting under them, are entitled to remuneration beyond their established allowances, on account of any particular service, or other circumstance, the Collector should submit the claim to your consideration, as soon as possible after the occasion of it has arisen.

CHAPTER VIII.

1. *Local Fund.* 2. *Towns' Improvement Fund.*

SECTION 1.

LOCAL FUND.

Madras Act IV. of 1871. Preamble.

1. It having been found necessary that the fund avilable for the construction, repair, and maintenance of roads and communications in the Presidency of Madras should be increased, and that funds should also be raised by means of local rates for the diffusion of education and for other objects of public utility calculated to promote the health and the comfort or convenience of the inhabitants of places not included within the limits of any Municipality, Act IV. of 1871 was passed.

Sec. 4.

2. ***Appointment and Functions of Local Fund Boards.*** In any Circle to which this Act shall have been extended, the Governor in Council shall appoint a Local Fund Board for the administration of the funds raised for the purposes of this Act. Such Board shall consist of three or more persons being owners or occupiers of land in such Circle, or carrying on business therein, or residing in such Circle. Such persons shall continue in office for three years, or until their successors shall have been appointed, and shall be eligible for re-appointment. The Governor in Council may accept the resignation of any of the Members or may remove any Member for misconduct or neglect of duty, add to their number, or fill up vacancies among them. In addition to

Sec. 5.

the number to be thus appointed, the Collector of the District shall be *ex-officio* Member and Presi-

dent of each Board, and it shall further be competent to the Governor in Council to appoint as Members any Officers in the service of Government; provided that not more than one-half of the whole number shall be persons holding salaried offices in the service of Government.

Sec. 6. The Governor in Council shall appoint one of the Members of each Local Fund Board to be Vice-President of such Board.

Sec. 7. The Local Fund Board shall sue and be sued in the name of their President by the description of "The President of the Local Fund Board of the ____ Circle in the District of____;" and, in such name so described, the Board shall be competent to hold property, moveable and immoveable, to them and their successors as a body corporate, and to convey the same, and to enter into all necessary contracts.

Sec. 8. All public roads or streets in any Circle (not being private property) existing at the time this Act comes into operation, or which shall afterwards be made, and the pavements, stones, and other materials thereof, and also all erections, materials, implements, and other things provided for such roads or streets, shall vest in the Local Fund Board of the Circle. But it shall be competent to Government from time to time by Notification to exclude any road or street from the operation of this Act, and to cancel such Notification, wholly or in part.

Sec. 9. All lands, houses, and other property in any Circle, shall be vested in the School Commissioners appointed under the Madras Education Act*, shall vest in the Local Fund Board of the Circle; and all claims and demands which any person might have preferred against such School Commissioners in their official capacity may be preferred against the Local Fund Board.

Sec. 10. All or any hospitals, dispensaries, schools, choultries, markets, tanks and wells, not being private property and not governed by Regulation VII. of 1817 of the Madras Code, and all medicines, furniture, and other articles

*Act VI. of 1863.

appurtenant thereto, not being private property, which, at the time this Act comes into operation in any Circle, shall be found therein, may by Notification of the Governor in Council be vested in the Local Fund Board of the Circle; and thereupon all endowments or funds belonging to such hospitals, dispensaries, schools or choultries, shall be transferred to and vest in the Local Fund Board in trust to hold and apply the same to the purposes to which such endowments and funds were lawfully applicable at the time of such transfer. Provided always, that no such Notification shall be issued until one month after the intention of Government to transfer such property shall have been notified in the *District Gazette*. Nothing contained in this Act

Sec. 11. shall be deemed to affect the duties and powers vested in the Board of Revenue in respect of charitable endowments by the said Regulation VII. of 1817. But it shall be competent to the Board of Revenue, with the written consent of the Government and of the Local Fund Board, to make over to the Local Fund Board the management, and superintendence of any such endowment; and thereupon all powers and duties which attach to the Board of Revenue in respect thereof shall attach to the Local Fund Board as if such Local Fund Board had been specifically named in the said Regulation.

Sec. 12. The Local Fund Board shall have and use a common seal, and shall have their name engraven thereon in legible characters in the English language and also in the Vernacular language of the District. All contracts entered into in respect of any sum exceeding twenty Rupees shall be in writing, and shall be sealed with the common seal of the Board, and, on their behalf, in the presence of at least two Members of the Board, one of whom shall be the President or the Vice-President, who shall certify the same by affixing their signatures as witnesses at the foot of the instruments. All such contracts shall be varied or discharged in a similar

Sec. 13. manner. It shall be lawful for the Board to agree

with the person or persons, in whom the property in any road or street is vested, to take over the property therein, and, after such agreement, to declare, by notice in writing put up in any part of such road or street, that the same has become a public road or street. Thereupon such road or street shall vest in the Board, and shall thenceforth be repaired and kept up out of the Local Fund.

Sec. 14. The Board may agree with the owners of any land for the purchase thereof for the purposes of this Act, and may sell any land which has vested in them, either together or in parcels, and the proceeds of such sale shall be applied for the purposes of this Act.

Sec. 15. When the Board may be unable to agree with the owners of any land for the purchase thereof, the Governor in Council may, upon the representation of the Board and after such inquiry as may be thought proper, declare that the land is needed for a public purpose, and may order proceedings to be taken for obtaining possession of the same for the Government, and for determining the compensation to be paid to the parties interested, according to any law now or hereafter to be in force for the acquisition of land for public purposes. On payment by the Board of the compensation awarded, such land shall vest in them in trust for the purposes of this Act.

Sec. 16. No Member of the Board shall be personally liable for any contract made, or expense incurred, by or on behalf of the Board; but the funds from time to time in the hands of the Board shall be liable for, and chargeable with, all contracts and expenses duly incurred as aforesaid. Every Member shall be liable for any misapplication of money entrusted to the Board to which he shall have been a party, or which shall have happened through or have been facilitated by, his neglect of his duty; and he shall be liable to be sued for the same as for money due to the Government.

Sec. 17. No Member of the Local Fund Board, or servant of the Board, shall be interested directly or indirectly in any contract made with the Board. And if any

such person be so interested, he shall thereby become incapable of continuing in office or in employment, and shall be liable to a fine not exceeding five hundred Rupees, which shall be paid into and credited to the Local Fund. Provided always, that no person, by being a shareholder in, or member of, any incorporated or registered Company, shall be disqualified from acting as a Member of the Local Fund Board by reason of any contract entered into between such Company and the Board. Nevertheless, it shall not be lawful for such shareholder or member to act as a Member of the Board in any matter relating to any contract entered into between the Board and such Company.

Sec. 18. 3. *Mode of transacting business.* Each Local Fund Board shall meet for the transaction of business upon such days and at such place as they may arrange, and as often as a Meeting shall be called by the President or the Vice-President. And all questions which may come before them at any Meeting shall be decided by majority.

Sec. 19. In the absence from any Meeting of the President and Vice-President, the Board shall choose some one of their number to preside.

Sec. 20. In every case equality of votes, the presiding Member shall have a second or casting vote.

Sec. 21. Minutes of the Proceedings of the Board at each Meeting shall be drawn up and fairly entered in a book to be kept for that purpose, and shall be signed by the Member who presided at such Meeting. And the said Minutes shall, at all reasonable times and without charge, be open at the office of the Board to the inspection of any person who pays a rate or tax under this Act on behalf of himself or of any other person.

Sec. 22. No business shall be transacted at a Meeting unless at least three Members be present.

Sec. 23. The resolutions of the Local Fund Board shall be carried into effect by the President, in whom the entire executive power of the Board shall be vested, and who shall be directly responsible for the

Sec. 24. due fulfilment of the purposes of this Act. The President may from time to time appoint all such Officers as the Board shall think necessary and proper to assist in the execution of this Act, and may from time to time remove any such Officers and appoint others in their place, and out of the funds applicable to the purposes of this Act may pay such salaries to the said Officers respectively as the Board shall think reasonable.

Sec. 25. All persons in the employ of Government, who at the time this Act comes into operation in any District shall be performing any executive or ministerial duties in carrying out the purposes specified in this Act, shall continue to discharge such duties under the orders of the Government, unless and until the Government shall otherwise direct.

Sec. 26. 4. ***Purposes to which the Funds raised under this Act shall be applied.*** The funds raised under the powers of this Act shall, subject to such rules as the Governor of Fort Saint George in Council may from time to time prescribe, be applicable to the following purposes in the Circle in which they are raised:—

I. The construction, repair, and maintenance of roads and communications.

II. The diffusion of education and, with this object in view, the construction and repair of school-houses, the maintenance of schools either wholly or by means of grants-in-aid, the inspection of schools, and the training of teachers.

III. The construction and repair of hospitals, dispensaries, lunatic asylums, choultries, markets, tanks, and wells, the payment of all charges connected with the objects for which such buildings have been constructed, the training and employment of vaccinators and medical practitioners, the sanitary inspection of towns and villages, the cleansing of the roads, streets, and tanks, and any other local works of public utility calculated to promote the health, comfort, or convenience of the people.

Sec. 27. 5. It shall be competent to any Local Fund Board appointed under this Act, with the sanction

or upon the direction of the Government, to contribute out of the Local Funds belonging to any Circle towards the expenses incurred in any other Circle constituted under this Act, or in any Municipal Corporation constituted under any Act which may now or hereafter be in force within the Madras Presidency, where such expenditure is incurred for any of the purposes described in the last preceding Section, and is calculated to benefit the inhabitants of the contributing Circle. Provided always, that where such contribution has not been originally recommended by such Local Fund Board, it shall not be obligatory upon them until the proposal to make such contribution shall have been submitted to them by the Government, and they shall have had the opportunity of offering their opinions thereon.

Sec. 28. It shall be competent to the Government to appoint from time to time such Officers as may be required for the purpose of inspecting or superintending the operations of the Local Fund Boards created by this Act, and to assign to them such salaries as the Governor in Council shall think reasonable; and the expense incurred by reason of such appointments shall be defrayed in rateable proportions out of the Local Funds of the several Circles.

Sec. 29. The Collector of the District shall annually render to the Local Fund Boards of each Circle within his District an estimate of the probable gross receipts and charges of collection of the rates, taxes, and tolls levied under this Act in the same Circle.

Sec. 30. The Local Fund Board shall, at such time or times and in such form as the Governor in Council shall direct, furnish for the sanction of the Governor in Council a statement or estimate showing the probable receipts and the expenditure which it is proposed by the Board to incur during the next official year, and the items in respect of which it is proposed to incur such expenditure, and may also furnish a supplemental estimate providing for any modifications which they may deem it advisable to make in the distribution of the amount

to be raised and expended in the official year then current for the purposes of this Act. Sec. 31. It shall be lawful for the Governor in Council to pass such orders as he shall think fit upon the original or supplemental estimate so submitted to him, and such orders shall be binding upon the Board, and shall be carried out by them so far as the means at their disposal will permit. Sec. 32. The Board shall, at such time or times and in such form as the Governor in Council shall direct, furnish an Annual Report of their proceedings, and statements in detail of all the works executed and measures carried out by them, and of all sums received and expended by them. The Local Fund Accounts shall be audited by such Officer and in such manner as the Governor in Council shall direct. The Annual Report shall be published, both in English and in one of the Vernacular languages of the District, in the *District Gazette*. Sec. 33. Nothing in this Act contained shall be deemed to affect the power of Government to appoint Local Committees for the management of schools, dispensaries, and other institutions maintained or aided out of the funds raised under this Act; provided that such Committees shall act in subordination to the Local Fund Board under such rules as the Governor in Council shall prescribe.

Sec. 34. 6. ***Constitution of Local Funds.*** The Local Fund shall consist of all unexpended balances of funds raised under Madras Acts VI. of 1863 and III. of 1866, of the proceeds of the rates, taxes, and tolls hereinafter authorized, of the sale proceeds of all property vested in the Local Fund Board which may be sold under their orders, of all fines or penalties levied under the authority of this Act, of all contributions received from other Circles or Municipal Corporations, and of all other sums of money which under the sanction of the Government may be received by the Local Fund Board in trust for the purposes of this Act. Provided that the said unexpended balances of funds raised under the said Madras Education

Act (VI. of 1863) and the District Road Cess Act (III. of 1866) shall be applied only to the purposes to which such funds were lawfully applicable at the date of the coming into operation of this Act. Provided also that the Local Fund of each District shall remain liable for the re-payment of all advances made by Government for the purposes of Madras Act III. of 1866 (the District Road Cess Act) in such District, which may not have been discharged out of the collections made under that Act. The Local Fund shall be lodged in such Bank or Government Treasury as the President, under the orders of Government, may direct. All expenses incurred by him shall be paid out of such Fund; and all orders or cheques upon the said Fund shall be signed by the President, or, in his absence, by any Officer authorized by him for the purpose, whose signature shall be a sufficient authority to such Bank or Government Treasury for the payment thereof.

Sec. 35.

7. ***Rates, Tolls, and Taxes leviable under this Act.*** It shall be lawful for the Government, subject to the restrictions hereinafter mentioned, to levy for the purposes of this Act, in any Circle to which this Act shall have been applied, all or any one or more of the following rates, tolls, and taxes; that is to say:—

Sec. 36.

I. A rate or cess not exceeding one anna in the Rupee on the annual rent value of all occupied land on whatever tenure held.

II. A tax on houses not exceeding the rates laid down in Schedule A.* to this Act.

III. Tolls upon carriages, carts, or animals passing along roads

***Schedule A.**

Tax on Houses.

On every house classed in the	1st Class	Rupees	5	0	per annum.
Do.	2nd do.	„	3	0	„
Do.	3rd do.	„	2	0	„
Do.	4th do.	„	1	0	„
Do.	5th do.	„	0	8	„
Do.	6th do.	„	0	4	„

within the Circle not exceeding the rates laid down in Schedule B.* to this Act. Provided that the tax on houses shall not be imposed except in villages or groups of villages, or townships, in which a school supported by a Government grant-in-aid already exists, or in which the inhabitants are prepared to establish a school under such rules as may at the time be in force in respect of educational grants-in-aid, or in which the Government shall determine to establish a school. Provided also that the net proceeds of all tolls, and not less than two-thirds of the rate or cess actually levied on the annual rent value of occupied land, shall be applied to the first of the purposes specified in Section 26 of this Act.

Sec. 37.

8. The exact amount of the said rates, tolls, and taxes, and the date from which they shall be payable in each Circle, shall be fixed from time to time by Notification by the Governor in Council; but it shall be competent to the said Governor in Council to sanction a reduction or remission of the amount of any rate, toll, or tax authorized in such Notification, in the case of particular persons or classes of persons, either on the ground of poverty, or on the ground of inequality in the incidence of taxation, or for any other reason which may appear to the Government to be satisfactory.

Sec. 38.

9. *Rate on the Rent value of Land.* — The rent value of land shall be calculated for the purposes of this Act in the following manner:

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* **Schedule B.**

Maximum Rates of Tolls payable on Carriages and Animals passing along roads within the Circle.

	Rs.	A.	P.
On every four wheeled Carriage on springs	0	8	0
Do. two do. do.	0	4	0
Do. Jatka, hackney on springs or cart drawn by men, buffaloes, bullocks, horses, ponies, asses or mules laden	0	4	0
Do. do. do. do. not laden	0	2	0
Do. Buffalo, or bullock, laden	0	1	0
Do. Horse, laden or ridden	0	2	0
Do. do. not laden or ridden	0	1	0
Do. Pony or ass, laden or ridden	0	1	0
Do. Elephant	1	0	0
Do. Camel	0	4	0

I. In the case of lands held direct from the Government under a Ryotwary Settlement, the assessment payable to Government for the land, together with any water-rate which may be payable for its irrigation, shall be taken to be the annual rent value of such lands.

II. In the case of Inam lands or lands held wholly or partially free from assessment, the full assessment which such lands would bear if they were not Inam, together with any water-rate which may be payable for their irrigation, shall be taken to be the annual rent value; and such full assessment and water-rate, if not already fixed and known, shall be determined by the Collector of the District under the general orders of the Board of Revenue.

III. In the case of lands held on any other tenure, the annual rent payable to the landholder by his tenants shall, for the purposes of this Act, be taken to be the annual rent value of the lands held by such tenants; and the rent ordinarily payable to the landholder for lands of similar quality leased out by him in the neighbourhood shall be taken to be the annual rent value of lands occupied by the owner himself, or by any person holding the same from him free of rent or at a favourable rent.

Sec. 39.

10. When revenue or rent is paid in kind, the local rate shall be calculated on the rates of rent established or paid for neighbouring lands of a similar description and quality.

Sec. 40.

It shall be lawful for the Collector, with the sanction of the Board of Revenue, to require every landholder holding under any tenure other than Ryotwary to furnish him with a list of his lands, whether occupied by tenants or by himself, specifying, in each case, the annual rent value of the lands so occupied.

Sec. 41.

If such landholder shall fail to furnish to the Collector of the District, or to such other Officer as he may appoint, the list referred to in the last preceding Section, within six months after requisition made in the *District Gazette*, or otherwise, such landholder shall be liable to a fine, not exceeding Rupees fifty, for each day's delay until the list be furnished, or until the annual rent value of such landholder's lands shall

have been fixed by the Collector as provided in the next following Section. Such fine shall be credited to the Local Fund.

Sec. 42. If no such list be furnished by the landholder within one month from the expiration of the six months aforesaid, the Collector of the District shall be empowered to fix, for the purposes of this Act, the annual rent value of such landholder's lands, both those occupied by his tenants and those occupied by himself.

Sec. 43. The Collector of the District shall be empowered to take steps for ascertaining the correctness of the lists referred to in Section 40 or for fixing the annual rent value as provided in the last preceding Section where such lists have not been furnished, in the manner provided by Madras Act III. of 1869, any thing in Regulation XXIX. of 1802 to the contrary notwithstanding, and may depute any of his Officers to make such inquiries as may be necessary.

Sec. 44. If the Collector is satisfied with the list submitted by a landholder under Section 40 of this Act, he shall assess him in accordance with it for the local rate due on his estate; but if the Collector be dissatisfied with the list, he shall, after making the inquiries referred to in Section 43, amend the same, and shall supply such landholder with a copy of such amended list, which, for the purposes of this Act, shall be taken to contain the annual rent value of his lands for the purposes of this Act.

Sec. 45. An appeal shall lie to the Board of Revenue from decisions of Collectors under the last preceding Section of this Act, provided such appeal be preferred within three months from the date of the Collector's decision; and the orders of the Board on such appeals shall be final.

Sec. 46. In the case of land held on Ryotwary tenure, the amount of the local rate shall be entered in the *Puttah* of the landholder.

Sec. 47. Every landholder shall pay to the Collector, or other Officer empowered by him to receive it, the local rate due under this Act upon his lands, whether occupied by his tenants

or by himself, on or before such dates and in such instalments as the Collector, under the general orders of the Board of Revenue, may declare by a Notification in the *Gazette* of the District. Provided that every landholder is hereby empowered to collect and recover from his tenants one-half of the local rate payable under this Act in respect of the land held by such tenants.

Sec. 48. Every holder of land coming within the meaning of Clause 3 of Section 38 of this Act shall be entitled to a remission of one-half of the local rate payable under this Act on so much of the whole annual rent value of his land as is equal to the amount of the *peshcush* or permanent assessment or other revenue payable by him to Government in respect of such land. Provided always that the amount recoverable by such landholder from his tenants under the proviso to Section 47 of this Act, shall be calculated upon the whole amount which would have been payable to Government if no such remission had been allowed.

Sec. 49. When the whole or any portion of an instalment of local rate shall not be paid by a landholder on the date fixed by the Collector under Section 47 of this Act, the sum remaining unpaid shall be deemed an arrear; and it shall be lawful for the Collector, or other Officer empowered by the Collector in that behalf, to proceed to recover the arrear with interest and costs of process under the provisions of Madras Act II. of 1864; and the local rate is hereby declared to be included among the cesses referred to in Section 52 of that Act.

Sec. 50. All landholders are hereby declared to have the same powers, and to be liable to the same penalties, in the collection of the portion of the local rate recoverable under the proviso to Section 47 from their tenants and other occupants of their lands, as may be prescribed in any Act or Regulation which now is, or hereafter may be, in force for the collection of rent due to a landholder.

Sec. 51. 11. *Tax on Houses.** Whenever it shall be determined by the Government to levy a tax on houses in any village, or group of villages, or township, the tax shall be levied in the manner prescribed by Sections 52 to 61 of this Act inclusive. Sec. 52. The Collector of the District, or such other Revenue Officers as the Collector shall authorize in that behalf, shall prepare lists of all houses rateable under this Act, in each village, group of villages, or township, and shall enter the same in rate-books which shall contain the name of the owner or occupier of the house, the class under which it is rated, the amount of rate due, and the date at which the rate is payable; and every person claiming to be the owner or occupier of such house, or the agent of such person, shall be at liberty to inspect the same at all reasonable hours and to make extracts therefrom without the payment of any fee. Sec. 53. As soon as the rate-books are prepared, the said Collector, or other Revenue Officer authorized as aforesaid, shall give public notice thereof, and of the place or places where they may be inspected. Sec. 54. It shall be lawful for the said Collector, or other Revenue Officer as aforesaid, from time to time, to add to or amend the rate-book by inserting therein the name of any person liable to be rated or by inserting any property liable to the rate, or by altering the classification of such property; and, in the case of every such amendment, notice thereof shall be given to the person interested in such amendment. Sec. 55. Every person aggrieved by any rate fixed under Section 52 or 54 of this Act shall be at liberty to appeal to the Revenue Officer in charge of the Division of the District in which the village, or group of villages, or township is situated. The appeal shall be preferred within thirty days from the date of the publication or service respectively of the notice mentioned in the pre-

*The Government in their Proceedings, dated 28th March 1873, No. 426, Financial Department, have resolved that the imposition of the House-Tax shall not proceed any further at present.

Sec. 56. ceding Sections. Every such appeal shall be in writing and shall be left at the office of the appellate authority, whose decision upon such appeal shall be final.

Sec. 57. When any house shall have been vacant for sixty or more consecutive days during any year, the Collector of the District, or other Revenue Officer authorized as aforesaid, shall remit so much as may be proportionate to the number of days the said house may have remained unoccupied; provided that the owner of such house, or his agent, shall have given to such Officer notice in writing of the vacancy thereof, and that the amount of rate to be remitted shall be calculated from the date of the delivery of such notice.

Sec. 58. It shall be lawful for the Collector of the District, or other Revenue Officer in charge of the Division in which the building is situated to exempt from payment, on the ground of poverty, the owner or occupier of any house rateable under this Act. Provided also that no building ordinarily used as a place of public worship, or as a public choultry, or as a hospital, or dispensary, and no building exclusively used for charitable purposes shall be liable to any rate.

Sec. 59. Where any house-rate shall remain unpaid ten days after the same is due, it shall be lawful for the Collector, or other Revenue Officer authorized as aforesaid, to serve upon the owner or occupier of the house, or upon both, a notice in writing in the form given in Schedule C.* to this Act, or to the like effect. If such person shall not, within seven days from the service of such notice of demand, pay the sum due, or show sufficient cause for non-pay-

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*Schedule C.

Notice of Demand.

Take notice that the Collector of the ——— District demands from you the sum of ——— due from you to the Local Fund of ——— Circle for your house ——— in ——— for the year 18—, and that if the sum due is not paid into the Office of ——— at ——— or if sufficient cause for the non-payment is not shown to him or to ——— within seven days from the service of this notice, a Warrant of Distress will be issued for the recovery of the same with costs.

Date ———

(Signature of the Collector.)

ment of the same, such sum, with all costs, may be levied by distress and sale of all goods and chattels found on the premises, or of all goods and chattels of the owner, wherever the same may be found within the limits of the District. The distraining
Sec. 60. Officer shall make an inventory of the goods seized, and if the amount due is not paid within seven days after seizure, the goods shall be sold, and the surplus, if any, after paying the rate and the costs of distress and sale, shall be returned to the person in possession of the goods at the time the
Sec. 61. seizure was made. Whenever any house-rate shall have been paid by the occupier, or recovered from him by seizure and sale of his property, it shall be lawful for him to deduct the amount so paid or recovered from the next and following payments of rent.

Sec. 62. 12. *Tolls on Carriages and Animals passing along Roads within the Circle.* If it shall be determined by the Government to levy, for the purposes of this Act, tolls on carriages, carts, and animals passing along roads within any Circle, such tolls shall be levied as provided in Sections 63 to 68 of this Act. It shall be lawful for the Go-
Sec. 63. vernor in Council by Notification to declare that tolls, not exceeding the rates mentioned in Schedule B.* annexed to this Act, shall be levied upon all carriages, carts, and animals passing along any roads within the Circle specified in such Notification. The Collector of the District may thereupon construct toll-bars, gates, and gate-keepers' stations at such places as the Governor in Council may sanction, and may place the collection of such tolls under the management of such persons as may appear to him proper, or may, with the permission of the Governor in Council, lease out the same, and shall frame bye-laws, in the manner hereinafter provided, for the guidance of such toll-collectors; and all persons employed in the management and collection of such tolls, shall be liable to the same res-

*See page 992.

ponsibilities as would attach to them if employed in the collection of any assessment or tax under this Act. Provided that no more than one payment of toll shall be demanded for, and in respect of, any carriage, cart, or animal, in any one period of twenty-four hours counted from midnight to midnight. In case of non-payment of any such toll on demand, the

Sec. 64.

Officer appointed or duly authorized to collect the the same may seize any carriage or animal on which it is chargeable, or any part of its burden of sufficient value to defray the toll. If any toll, together with the cost arising from such seizure and custody, remains undischarged for forty-eight hours, the Collector, or other Revenue Officer authorized by him in that behalf, may sell the property seized, for discharge of the toll and of all expenses occasioned by such non-payment, seizure, custody, and sale. Any balance that may remain shall be returned, on demand, if made within six months, to the owner of the property, and, if unclaimed after such period, shall be credited to the Local Fund. After seizure of the property as aforesaid, the Collector, or other Officer authorized as aforesaid, shall forthwith issue a notice that, after the expiration of two days, exclusive of Sunday, he will sell, at such place as may be stated in the notice, the property by auction. Provided that if, at any time before the sale has actually begun, the person whose property has been seized shall tender to the Officer empowered to sell the property the amount of all the expenses incurred and of the toll payable by him, the property seized shall forthwith be released.

Sec. 65.

No tolls shall be paid for the passage of troops on their march, or of Military or Government stores and equipages or of Military or Police Officers on duty, or of any person or property in their custody; but no other exemption from payment of the tolls levied under this Act shall be allowed, except as provided in the following Section.

Sec. 66.

It shall be lawful for the Local Fund Board to compound with any person for a sum to be paid annually or

half-yearly, in lieu of all tolls payable under the provisions of this Act, either generally in respect of all roads within the Circle, or specially in respect of any particular road, and to issue licenses for such carriages, carts, or animals; and while such licenses shall remain in force such carriages, carts, and animals shall be exempt from all tolls as aforesaid, either generally upon all the roads within such Circle, or specially upon any particular road, as may be provided by the license: provided, always, that such composition shall include all the carriages, carts, and animals possessed by the person compounding. In all cases of resistance to the lawful authority of the

Sec. 67. toll-collectors, all Police Officers shall be bound to assist the toll-collectors, when required, and, for that purpose, shall have the same power which they have in the exercise of their ordinary police duties. A table of the tolls authorized to be taken at any toll-gate or station, legibly written

Sec. 68. or painted in English words and figures, and in the Vernacular language of the District, shall be put up in a conspicuous place near such gate or station.

13. *General Provisions.* It shall not be

Sec. 69. competent to any Civil Court to entertain any suit regarding the amount of any rate or tax levied under this Act. Every act which is hereby directed to be done by

Sec. 70. the Collector of the District may be done by any other Officer whom the Governor in Council may authorize by Notification to that effect. Every act which is here-

Sec. 71. by directed to be done by the Government may be done by any authority whom the Governor in Council may authorize by Notification to that effect, subject to such orders as the said Governor in Council shall from time to time prescribe. Every Notification of the Governor in Council re-

Sec. 72. ferred to in this Act shall be published in the *Gazette* of the District to which such Notification applies, both in English and in the Vernacular language or languages of the

Sec. 73. District. Every notice which is directed by this Act to be given to any person shall be served personally upon the person to whom such notice is addressed, or, if he cannot be found, it may be left with some servant or adult member of his family, or in default of any such, it may be affixed upon the door of his last known place of residence. Every

Sec. 74. person, other than persons appointed or duly authorized to collect the rates, taxes, or tolls under this Act, who shall levy or demand any rate, tax, or toll, and also every person who shall unlawfully and extortionately demand or take any other or higher rate, tax, or toll than the lawful rate, tax, or toll, or under color of this Act, seize or sell any property, knowing such seizure and sale to be unlawful, or who, in cases where he shall be entitled to recover from any person any portion of the tax paid by himself under this Act, shall demand or claim any higher portion than he is entitled to recover, or who shall in any manner unlawfully extort money or any valuable thing from any person under color of this Act, shall be deemed to have committed the offence of cheating, or extortion, as the case may be, and shall be liable to such punishment as is prescribed for those offences respectively by the Indian Penal Code.

Sec. 75. In case of any fine, forfeiture, or penalty imposed under or by virtue of this Act shall not be forthwith paid, the Magistrate may order the offender to be apprehended and detained in safe custody until the return can be conveniently made to the warrant of distress, unless the offender shall give security to the satisfaction of the Magistrate for his appearance at such place and time as shall be appointed for the return of the warrant of distress.

Sec. 76. If, ~~upon~~ the return of such warrant, it shall appear that no sufficient distress can be had whereon to levy such fine, and the same shall not be forthwith paid, or in case it shall appear to the satisfaction of the Magistrate by the confession of the offender or otherwise, that he has not sufficient property whereupon

such fine or sum of money could be levied if a warrant of distress were issued, the Magistrate may, by warrant under his hand, commit the offender, provided he is not a European British subject, to prison, there to be imprisoned, according to the discretion of the Magistrate, for any term not exceeding two calendar months when the amount of fine shall not exceed fifty Rupees, and for any term not exceeding four calendar months when the amount shall not exceed one hundred Rupees, and for any term not exceeding six calendar months in any other case; the commitment to be determinable in each of the cases aforesaid on payment of the amount. Every prosecution under this Act may be instituted before any Magistrate who has jurisdiction over the offender, except in cases otherwise provided for.

Sec. 77.

14. ***Local Fund Rules.*** The following are the Rules framed under Sections 24, 25, 26, 28, 30, 32, 34, and 35 of Act IV. of 1871 (Madras).*

I. All rates, taxes, and tolls imposed or realized under the Madras Local Funds Act shall be collected by Officers of Government and shall be kept in Government Treasuries until otherwise ordered by Government.

II. It shall be the duty of the Collectors of the several Districts to see that the expenditure in any official year from the Local Funds of the several Circles within their Districts does not exceed the assets of that year.

Establishments and Executive Agency.

III. The petty establishments of Overseers, etc., already sanctioned for each District, shall be retained on the same conditions of service ~~as at~~ present, but they will be available for all Local Fund works. The appointment, punishment, and dismissal of these Officers is by the Act vested in the President, but, in his selection, he should consult with the Superintending Engineer.

*These rules virtually repeal the Rules framed by the Board in their Standing Order No. 80, so far as regards the District Road Fund.

IV. It will in like manner be the duty of the President in the nomination of Educational Officers and Medical Subordinates to consult the Inspector of Schools for the division, and the Inspector General, Indian Medical Department, respectively.

V. Persons appointed to any Office under the Local Fund Boards must have passed the tests and possess the qualifications prescribed for similar offices under Government.

VI. Such Clerks and Accountants as are necessary for the supervision of Local Fund expenditure shall, with the sanction of Government, be entertained in the offices of the Government, the Board of Revenue, the Accountant-General, the Controller of Public Works Accounts, and of Collectors of Districts.

Organization of the Local Funds.—Road, Union, and Endowment Funds.

VII. The funds which are to be applied to the purposes specified in Section 26, Clause i. shall form a separate branch of the Local Fund, to which assignments of money, whether by Government or by Local Fund Boards of other Circles, and other receipts, shall be separately credited, and the unexpended balance of which shall be carried forward from year to year. This branch of the Local Fund shall be denominated the Road Fund.

VIII. Its yearly assets will consist of the balance of the Road Fund remaining unexpended from the previous year; of two-thirds of the collections within the year of the cess on the rent value of land; of the proceeds of tolls; of Provincial service grants or other sums of money, the receipt of which by the Local Fund Board for the purposes of the Road Fund may be sanctioned by Government; of the balance of the Road Fund constituted under Act III. of 1866 (Madras); of contributions for the construction or maintenance of communications from the funds of other Circles under Section 27 of the Local Funds Act, or of Municipalities under Section 30, Act III. of 1871; and of such appropriation in excess of two-thirds of the collections from the cess on the rent value of lands as the Local Fund Board, with competent sanction, may assign for expenditure for the purposes of the Road Fund.

IX. Villages, groups of villages, or townships, in which from time to time the Government may, under the provisions of Section 36, direct the imposition of the House-tax for the support of a Local Fund School or Schools situated therein, or for the reimbursement to Local Funds

of grants-in-aid of a school or schools so situated, shall be denominated Unions.

X. The proceeds of the House-tax levied within such Unions together with the school-fees, donations, contributions, and other money accruing to the schools or for Union purposes, shall form subordinate branches of the Local Fund under the designation of Union Funds. They shall be applied in the first instance to meet the educational expenditure of the Union, but in the event of there being a surplus after meeting such expenditure, it shall be competent to the Local Fund Board to appropriate it for expenditure within the Union on any other object tending to the health, comfort, or convenience of the people. The balances of these Union Funds shall be carried forward from year to year.

XI. The Local Fund Board should, as a rule, make proposals to the Government to permanently establish any school of the lower class wherein 30 per cent. of the pupils have, for two consecutive years, qualified for Results Grants; provided that, if in such case, the inhabitants or other persons are willing to establish an Elementary School from their own resources on the Salary Grant System, they shall be allowed to do so, the Local Fund being liable for the grants-in-aid, and the House-tax being imposed within the limits constituted for the union thereupon to be formed.

XII. When the schools, dispensaries, or other institutions under the control of a Local Fund Board, which are now or may hereafter be established, are, in the judgment of the Director of Public Instruction, or the Inspector-General, Indian Medical Department, of sufficient importance to necessitate or to render desirable the appointment of a subordinate committee for their management, they will bring the fact to the notice of the Local Fund Board, who may also at any time suggest the appointment of such committees. In all cases the duty of recommending persons to be appointed members of subordinate committees is delegated to the Local Fund Board.

XIII. The funds derived from endowments of institutions of the kinds specified in Clause iii., Section 36 of Act IV. of 1871, which, under the provisions of that Act, may be made over to the Local Fund Boards, as well as from endowments which may hereafter be vested in them as Trustees for such institutions, shall, with voluntary or special contributions or grants of money, form subordinate branches of the Local Fund, under the designation of Endowment Funds. The

proceeds of such endowments will only be available for expenditure on purposes to which they are or may be lawfully applicable at the time when the endowments become vested in the Local Fund Boards, and the balances shall be carried forward from year to year. The expenses of the endowed institutions shall be debited to the Endowment Funds, and these, unless insufficient, should not be supplemented from the Local Fund generally.

XIV. Contributions made by one Local Fund to another, or to or by Municipalities on account of charitable institutions, or for other purposes, shall be paid to the Board of the Circle, or to the Commissioners of the Municipality in which the institution is situated or the expenditure incurred; and the management of the institution and of the expenditure shall appertain to the Board or the Municipality to which the contribution is made.

General Budget Rules.

XV. In accordance with the provisions of Section 30 of the Act, it will be the duty of the Local Fund Boards to prepare annually budget estimates of receipts and expenditure under all heads, in doing which they will be guided by the following rules:—

This duty may be delegated, with such instructions as the Local Fund Board may think fit, to a Committee of the Board, of which the President or Vice-President should be a Member.

XVI. 1. As provided in Section 29, the Collector of the District will, in the first week in September, lay before the Local Fund Board an estimate of the gross receipts and charges of collection.

2. All sums entered in the statement of receipts must be in round numbers.

3. A note to the statement shall show the sums applicable to communications only.

XVII. The appropriation of the funds available for expenditure shall rest with the Local Fund Boards subject to the control hereinafter provided.

XVIII. A general budget estimate exhibiting the whole of the receipt and expenditure of the Local Fund shall be prepared in the form hereto annexed (Statement I.). The receipts from the land-cess, house-tax, tolls, and other sources will be shown separately in the lump, and the expenditure shall be classified under the following grants:—

(i.) Public Works.

(ii.) Education.

(iii.) Sanitation, medical services, and public and charitable institutions.

(iv.) Miscellaneous, which will include the cost of establishments of the Local Fund Board and in controlling offices, and expenditure not falling under the other heads.

XIX. The budget shall be so framed as to leave, besides the reserve provided for the District Road Fund, reserve equivalent to 10 per cent. of the estimated receipts other than those to be credited to Road, Union, or Endowment Funds.

XX. The budget estimates when completed shall be laid before the Local Fund Board, and after discussion and settlement by that authority, they shall be forwarded to the Board of Revenue in the first week in October. Copies of Statements I., III., III. A., III. B., shall be sent to the Director of Public Instruction through the Deputy Inspector of Schools; and of Statements I. IV., IV. A., IV. B., to the Inspector-General Indian Medical Department, and the Sanitary Commissioner. The heads of departments concerned shall at the earliest possible date communicate to the Board of Revenue any remarks which they may have to make as regards the adequacy or appropriateness of the provision made for the educational, medical, or sanitary needs of the Circle.

XXI. The Board of Revenue shall suggest such modifications in the budget estimates as shall to them seem fit, and forward them to Government in the Financial Department for final orders.

XXII. The budget estimates of the Circles will be returned, after review by Government, to the Board of Revenue, who will cause them to be printed and will send copies to all Officers concerned. The Board will compile a general budget estimate, as far as possible in the same forms for the whole Presidency, and will submit it to Government in the second week of December, for incorporation in the Provincial Budget to be despatched to the Government of India.

XXIII. If the outlay proposed in the original budget estimates is afterwards found to be likely to leave a large surplus unemployed, supplemental proposals for the allotment of the surplus, accompanied by explanation as to the way in which it has accrued, shall be submitted for sanction in the same manner and with the same procedure as original budget estimates.

Public Works.

XXIV. A budget of the receipts and expenditure appertaining to the Road Fund, accompanied by detailed statements showing all allotments from Local Funds for Public Works of whatever kind, shall be prepared in the forms hereto annexed, marked II., II. A.

XXV. On the receipt side of the Road Fund Budget shall be exhibited separately the items specified in Rule IX.

XXVI. The detailed statement of allotments for Public Works (II. A.) shall contain two parts, for New Works and for Repairs.

XXVII. 1. The cost of the supervision and assistance of the Public Works Department shall be paid rateably from the funds of the several Local Fund Circles of the Presidency, with reference, *first*, to the whole amount which, it may be determined by Government, shall be paid towards the cost of the Department Public Works Establishment from the Local Funds of the Presidency; and, *second*, to the amount, which, it is estimated in the budget, will be expended in each Circle by the Department Public Works during that year.

2. The former will be communicated to the Local Fund Boards not later than the 1st September. In budgetting for the Circle charge for Public Works Department supervision, the Local Fund Board will provide a sum, bearing the same ratio to the declared charge on that account on all Local Funds for the ensuing year, as the sanctioned Circle charge for supervision for the current year bore to the whole charge on that account against Local Funds. When all the budgets have been received and reviewed, the whole charge for the Public Works Department supervision will be distributed by the Board of Revenue in the general budget among the several Circles in the ratio of the estimated expenditure by Officers of the Department.

3. The budget provision on this account thus finally determined will be considered a fixed grant, and will not be liable to curtailment on account of the expenditure on Public Works falling short of the budget estimate. Provided that a deduction shall be made in the local contributions proportioned to the savings in the Public Works Budget for establishment. The Controller of Public Works Accounts will, in the first week in March, when the savings can be estimated almost exactly, intimate to the Presidents and the Accountant-General the ratio of deduction.

4. One-twelfth of the budget grant for Public Works Department supervision in each Circle shall be transferred by the Accountant-Gene-

ral to the credit of the Public Works Department every month; and the adjustment on account of savings referred to in the last clause shall be made by the Accountant-General against the last instalment. If necessary, funds shall be retransferred from the credit of the Public Works Department to effect the adjustment.

XXVIII. The Road Fund shall be debited with shares of the sum charged to the Local Fund for Public Works supervision, and for controlling and other establishments. These items shall be computed respectively in the ratio of the estimated expenditure from the Road Fund to the total expenditure by the Public Works Department, and in the ratio of the whole expenditure from the Road Fund to the whole expenditure from the Local Fund. The sums so computed shall be fixed grants. The Road Fund Budget shall also contain provision for the Petty Range Establishment maintained in the Circle which shall be entirely chargeable to the Road Fund; for Tools and Plant; for the Road Fund reserve at 10 per cent. of the estimated receipts; and for contingencies.

XXIX. As a general rule not less than 25 per cent. of the portion of cess applicable only to roads and communications should be allotted for expenditure in the Talook where it is raised. To show whether this rule has been complied with, Statement II.B. will be required to be prepared and submitted with the budget. Where establishments are maintained for the collection of tolls, the details should be budgetted as shown in Statement II.C. The cost of collection shall be charged to the Road Fund.

XXX. The following minor rules will be observed regarding estimates and allotments for Public Works:—

1. Every work estimated to cost more than Rs. 1,000, whether a new work or repair, must be entered separately in the budget. Works estimated to cost less than Rs. 1,000 must be entered together (and not separately) as petty new works and petty repairs.

2. Unsanctioned projects for new works costing more than Rupees 1,000, the estimates for which are not likely to be submitted to Government or the Board of Revenue for sanction within the first four months of the year, must not be entered in the budget.

3. The allotment for Tools and Plant must not be larger than one per cent. on the expenditure, except under special circumstances which must be distinctly explained.

4. Estimates for Educational, Sanitary, and Miscellaneous works

exceeding Rupees 1,500 shall contain a provision of 5 per cent. for Petty Establishment and Contingencies. The services of the Road Fund Petty Establishment shall be rendered for all other works in these classes without charge.

5. The reserve of the Road Fund is intended for emergent, incomplete and unforeseen works.

6. The budget of the Road Fund must be framed so as to provide for closing the year with a moderate balance.

7. Round sums must be used so far as possible.

8. Works of Miscellaneous Public Improvement not immediately connected with roads and communications shall not be charged to the Road Fund, but will be provided for in the miscellaneous section of the Public Works Grant.

9. Estimates amounting to Rupees 1,000 or less may be sanctioned by the Local Fund Boards, and estimates for amounts from Rupees 1,000 to Rupees 5,000 by the Board of Revenue; but estimates above Rupees 5,000 must be submitted to Government.

10. The President, after examining and countersigning estimates, will lay them before the Local Fund Board, and will then, if the estimate is for a new work, and the amount is above Rupees 1,000, forward it to the Board of Revenue with a full explanation of the necessity for the work, and a copy of any resolution passed by the Local Fund Board regarding it.

11. The allotments entered in the budget as passed by Government will be the original sanctioned allotments for the year. The Board of Revenue and, in the case of works for which the year's allotment is less than Rupees 1,000, the Local Fund Boards may afterwards sanction transfers of funds from one project to another, but without such sanction the budget allotments must be adhered to. Transfers sanctioned by the Local Fund Board shall be at once reported to the Controller Public Works Accounts through the Board of Revenue. No transfer from one of the major head in the Road Fund Budget (except the reserve or the balance) to another, can be made without the permission of Government.

12. Applications for new allotments or for transfers must be made by the President to the Board of Revenue as occasion arises, taking care that they are made in time to allow of their being utilized within the current year. Copies of all such applications must be laid before the Local Fund Board at their next ensuing meeting.

13. All applications for transfers or new allotments must state whether the work is to be entrusted to the Public Works Department or not.

14. Each project or work must be distinctly designated when first brought to notice, whether in the budget or otherwise, and such designation must not be altered when it is afterwards referred to without the permission of the Board of Revenue.

XXXI. 1. Within the first six weeks of the official year the President shall submit to the Local Fund Board a list of all works which were still incomplete at the end of the preceding year, but which were omitted from the budget in the expectation that they would be completed. The list shall show how funds can be provided, whether from the reserve or otherwise. Incomplete works may be proceeded with in anticipation of the sanction of allotments, provided that the sanctioned estimate is not exceeded.

2. After the list is passed by the Local Fund Board it shall be forwarded to the Board of Revenue.

3. A copy of the President's letter to the Board of Revenue forwarding the list shall be laid before the Local Fund Board at its next ensuing meeting.

Execution of Works.

XXXII. The selection of works will rest with the Local Fund Boards. The Superintending Engineer on receipt of a copy of the sanctioned budget (Rule XXII.) will be responsible that the necessary arrangements for execution are made in due time.

XXXIII. 1. No *new* work shall be commenced until, *first*, the plan and estimate thereof have been sanctioned; and, *second*, an allotment of funds for it has been made by competent authority; and the amount of such allotment shall not be exceeded.

2. No *repair* work shall be commenced until the funds for it have been allotted by competent authority, but the execution of petty repairs ~~and~~ of those provided for by maintenance grants or allowances, may be performed on the budget sanction, and no estimates for them need be submitted to the Board of Revenue or to Government.

XXXIV. When Range Officers undertake Local Fund Works, they will meet all charges from their General Funds, and account for the sums spent on them as prescribed in the Rules for the Department Public Works.

XXXV. Range Officers will include Local Fund Works in their monthly progress reports, and the Superintending Engineer will have the same duties and responsibilities with regard to them as he has with regard to Imperial and Provincial Works. The Range Officers will send in covers superscribed "Progress Report" an extract from their progress report containing all that relates to Local Fund Works to the Office of the President of the Local Fund Board, not later than the 10th of the month.

XXXVI. 1. When it is intimated to the Superintending Engineer that works have been selected for execution, the latter shall prepare such plans and estimates as are required and shall forward them to the President with his signature.

2. The totals of estimates must always be in round numbers. If the estimate exceeds a lakh, it will be given in even hundreds, if not in even tens.

3. Any unavoidable expense connected with the investigation of projects and the preparation of survey plans and estimates by the Public Works Department may be incurred, but not until the estimated expense has been sanctioned by the Local Fund Board if less than Rs. 1,000 or by the Board of Revenue, if more, and the requisite funds have been placed at the disposal of the Public Works Department under instructions from the latter.

XXXVII. Completion Certificates relating to Local Fund Works will be forwarded to the Controller of Public Works Accounts for registry. That Officer will transmit them without delay to the President by whom they will be laid before the Local Fund Board at its next meeting, and then filed amongst the records of the Local Fund Board.

XXXVIII. It will be the duty of the Superintending Engineer to advise the Local Fund Board professionally with regard to any work projected by them; to suggest to them the execution of any works that he may himself consider desirable; and to afford to them general assistance.

XXXIX. When he has occasion to address the Local Fund Board or to make any application connected with the Local Fund to Government or the Board of Revenue, he will do so through the President of the Local Fund Board.

XL. All works shall, *as a rule*, be executed by the Public Works Department. Ordinary repairs and petty works not requiring professional skill may, however, be entrusted by the Local Fund Board to other agency; but if in any case the Local Fund Board desire to employ other agency on works not coming within this category, special

application for sanction must be made to Government through the Board of Revenue.

XLI. The whole of the funds allotted under Grant I. (except the reserve and the contributions to the funds of other Circles or Municipalities for Public Works) shall be placed at the disposal of the Public Works Department by the Board of Revenue in communication with the Accountant-General. When agency other than departmental is employed, the Controller of Public Works Accounts shall supply the persons entrusted with the execution of the work with funds, and deal with the expenditure as he now does in the case of expenditure of Public Works Funds by Civil Officers. Like Range Officers under Rule XXXV. such persons shall send to the President's Office Progress Reports not later than the 10th of every month.

XLII. In cases of emergency the President may either arrange for the execution of a work in anticipation of sanction, or may apply to the Range Officer (informing the Superintending Engineer that he has done so). The Range Officer will act forthwith on such a requisition.

XLIII. The audit of all expenditure from Local Funds on Public Works shall be performed by the Controller of Public Works Accounts in accordance with the rules in force in the Public Works Department.

Union Funds and Educational Expenditure.

XLIV. The budget estimates of receipts and charges of Union Funds shall be prepared in the form hereto appended (Statement III.), and a detailed estimate of expenditure in all educational institutions prepared (Statement III. A.), and detailed provision made for salary grants-in-aid (III. B.)

XLV. The Local Fund Board shall determine the rates of fees to be levied in Union Schools under their control and the strength of the teaching and other staff.

XLVI. Whenever the receipts from house-tax shall be found to have exceeded the expenditure in a Union by 25 per cent, in two years the Collector shall revise the rating, in order, by lowering the classification of the houses, to relieve the inhabitants of the burden unnecessarily imposed upon them.

XLVII. When Subordinate Committees are appointed under Section 33 of the Act and Rule XIII. *supra*, they shall frame and submit to the Local Fund Board the Union Budget Estimate. They shall also present to the Local Fund Board, at the close of the year, a report on their operations.

XLVIII. 1. The charges against Local Funds for the Subordinate Educational Inspectorate shall, as long as the existing staff remains unchanged, be fixed at two-thirds of the salaries and travelling and office allowances of Deputy Inspectors of Schools, and the whole of the salaries and allowances of Inspecting Schoolmasters. The cost of any addition to the present staff of Deputy Inspectors and Inspecting Schoolmasters which it may be necessary, with the consent of the Local Fund Boards, to make on account of elementary education under them shall be met entirely from Local Funds.

2. The whole charge for District educational inspecting staff not met from Provincial Funds shall be payable by Local Fund Boards. The amount of the contribution to be paid by Municipalities on this account shall be settled according to local circumstances by arrangement between the Commissioners and the Local Fund Board. If these cannot agree, Government will decide.

XLIX. The salaries and allowances in question shall in the first instance be paid from Provincial Funds and audited as at present, and the amount due by the Local Fund Boards shall be recorded and adjusted under instructions from the Accountant-General every month. In Districts including more Circles than one, the cost of existing inspecting staff employed throughout the District shall, when the budget is prepared, be distributed between the Local Funds of the Circles in proportion to the estimated expenditure on Salary and Results Grants and Union and Training Schools, and the amounts so determined shall be fixed grants for the year.

L. 1. The expenditure in schools under the control of the Local Fund Board shall be audited by the Accountant-General under the system now in force for the audit of expenditure in Government Schools.

2. When Subordinate Committees are appointed for the Union, all bills for charges in the educational institutions entrusted to them shall be signed by the President or two Members of the Committee.

LI. 1. The Local Fund Board may allot, from the balance of the Union Funds or from the unallotted balance of the Local Fund, sums in excess of the budget provisions for contingent charges on schools under their control up to the limit of Rupees 50 for any one institution. Appropriations in excess of this limit must be sanctioned by the Board of Revenue.

2. Expenditure in excess of the sanctioned estimate for teaching staff must be sanctioned by the same authority.

LII. On application from Managers of Private Elementary Schools, Salary Grants-in-aid of lower class schools may be sanctioned by the Local Fund Boards under the rules of the Educational Department applicable to such grants. Grants sanctioned shall not be paid unless provided for in the budget. The Director of Public Instruction, to whom the sanctioning resolution of the Local Fund Board will be submitted, will see that the grants are not assigned except to schools of the lower class, and that the rules have been observed.

LIII. Results-Grants up to the limit of the budget provision will be paid from Local Funds under the existing rules and checks on the certifying Memoranda of the Deputy Inspectors of Schools in the prescribed form, but containing in addition a certificate that the school is of the lower class.

Endowment Funds and Sanitary and Medical Expenditure.

LIV. The Budget of receipts and charges of Endowment Funds shall be prepared in the forms hereto appended (Statement IV.).

LV. Subject to restrictions prescribed by conditions of endowments, the Local Fund Board shall determine the strength and salaries of the staff employed in all dispensaries, choultries, and markets under their control. Provided that the salaries and allowances of Medical Subordinates borne on the Government Establishments shall be determined by the Government rules applicable to such Officers.

LVI. The pay bills of all establishments shall be signed by the Chief Officer in charge of the institution in which the establishment is entertained; and bills for other charges must be countersigned by the President or Vice-President of the Local Fund Board. But if Subordinate Committees are appointed for any institution under Section 33, funds shall be drawn on bills signed by the President or two members of such Committee. The Committee shall prepare for the sanction of the Local Fund Board the budget of the institution under their charge and submit an annual report on its working.

LVII. Medicines, apparatus, and supplies of all kinds hitherto furnished to dispensaries from the Medical Stores shall be furnished to dispensaries and hospitals under the control of Local Fund Boards on indents sanctioned by them. Such indents shall be forwarded through the Board of Revenue, who, if the budget provision is exceeded, and if funds are not available or for other adequate reason, may refuse to pass them for supply.

LVIII. Memoranda showing the amount due by Local Fund Boards for medicines and stores supplied shall be furnished from time to time by the Examiner of Medical Accounts to the Accountant-General, who will arrange in communication with the Presidents for the adjustment of the amount from the Local Funds.

LIX. The Local Funds shall be charged with the cost of the existing District Establishment of the Vaccine Department and any additions which the Local Fund Boards may hereafter approve.

LX. In Districts which have been sub-divided the Superintendent-General of Vaccination shall settle in communication with the Local Fund Boards for the sub-division of the establishment of Vaccinators now employed. The cost of District superintendence shall be charged to the Circles in proportion to their population.

LXI. The Vaccine Establishment shall for the present work under the same control, and be paid, and the pay bills, etc., audited as at present; but it shall be the duty of the Accountant-General to see that the necessary adjustment is effected each month between Local and Provincial Funds.

LXII. Funds for all other sanitary, medical, and miscellaneous charges budgetted under Grant III. shall be drawn on bills signed by the Officer to whom the expenditure is confided, and countersigned by the President or Vice-President.

LXIII. All investments of Endowment Funds entrusted to the Local Fund Boards, and all appropriations of the funds involving a diminution of the capital, must be sanctioned by the Government.

LXIV. All expenditure under Grants II., III., and IV., shall be audited by the Accountant-General.

Miscellaneous.

LXV. The probable cost of the establishment in Controlling Offices and in those of Account, chargeable to all the Local Funds of the Presidency in the ensuing year, will be intimated to the Local Fund Boards in August. In estimating for the charge against the Circle, the Local Fund Board will provide the same aliquot portion of the whole charge as they were declared to be liable for in the current year. When compiling the general budget the Board of Revenue will distribute the whole charge in the ratio of the expenditure, and the sum so declared due by each Circle shall be the fixed grant for the year.

LXVI. The Circle share of the cost of any establishments, maintained in the Office of the President in District which have been sub-divided, shall be similarly estimated by the Local Fund Boards of the Circles concerned, and the provision adjusted by the Board of Revenue.

LXVII. All establishments maintained in the Offices of the Local Fund Boards shall be paid direct from Local Funds on bills signed by the President or Vice-President.

Accounts.

LXVIII. The accounts of the Local Fund Boards will be kept by the Treasury Officers under the orders of the Collector as at present.

LXIX. Every month the Treasury Deputy Collector shall compile for each Circle an account showing, under each of the budget heads, the receipts and expenditure in the preceding month, and up to the end of it from the Local Funds. This account shall be laid before the Local Fund Board at its next meeting, and a copy of it forwarded to the Board of Revenue not later than the 18th of the month.

LXX. Similarly a general report of works shall be compiled from the progress reports sent to the Presidents under Rules XXXV. and XLI. and laid before the Local Fund Board at their next meeting. Copy shall be sent to the Board of Revenue.

LXXI. All accounts, reports, and statements prepared by the Treasury Deputy Collector must be laid before the Collector, who will attach his signature and be responsible for their correctness; but if he is absent from his head-quarters, they must be sent on previously so that there may be no delay.

Meetings of the Local Fund Boards, etc.

LXXII. Local Fund Board will meet at least once a month, and the President will give notice of the exact day and place of meeting and of the business to be brought before the Board by a Notification in the *District Gazette* published at least a week before the date fixed for the meeting. A special meeting shall be called for the consideration of the Budget.

LXXIII. A report on the operations of each Local Fund Board in the preceding official year shall be sent to the Board of Revenue not later than the 1st June in each year. It shall be accompanied by Statements showing the actual receipts and expenditure in the Circle during the year as compared with the budget allotments and by the general progress report for the year. The Local Fund Board

may delegate to a Committee of the Board, of which Committee the President, or the Vice-President should be a member, the duty of preparing a draft report to be laid before the Local Fund Board. It shall be modified in accordance with any resolution passed regarding it.

LXXIV. The Board of Revenue will compile a general report, which should reach Government not later than the 15th of August, in order that the information therein contained may be utilized for the Presidency Administration Report.

LXXV. Copies of all resolutions passed by the Local Fund Board whether on papers submitted to them or otherwise, will be entered in the Minute Book.

LXXVI. Printed copies of the original budget as passed by Government, of all supplemental budgets and all lists of allotments for incomplete works as sanctioned by competent authority, will be kept with the Minute Book and be open to inspection by Rate-payers.

LXXVII. The Minute Book, or a copy of the Minutes of each meeting, will be laid before the President within a week from the date of such meeting. The President will carry out the resolutions of the Local Fund Board, provided they are consistent with the Local Fund Act, and these rules, unless he sees reason to believe that his doing so will result in injury to the Local Fund; in which case he will lay them before the Board of Revenue and await further orders.

Municipal Rules under Section 29, *Act III. of* 1871.

1. The provisions of the Local Fund Rules on the points hereinafter specified shall be applicable, *mutatis mutandis*, to Municipalities and their expenditure on similar objects:—

(i.) The management of, and supplies for, dispensaries situated in Municipalities.

(ii.) The salaries of Medical Subordinates employed therein.

(iii.) The sanction and payment of Educational Grants-in-aid.

2. The salaries of Medical Subordinates on the Government Establishment employed under Municipalities shall be paid as hitherto from General Funds and audited by the Accountant-General, the amount being adjusted monthly by debits against the Municipal Funds.

B. S. O. No. 71.

15. ***Local Funds how to be expended.*** In determining works to be undertaken from the General Local Funds, the Collector should usually be

guided by the source from which the revenue arises. When it is derived from ferries, it is a measure of the increased impediments which the commerce of the country meets with in the locality where it is collected, and it will be devoted to modifying or overcoming the impediments by improving the ferries, constructing quays and jetties, erecting rest-houses, or building bridges; when it is derived from a road-cess, or bandy-tax, the object will be to expend the fund on such minor roads as are not likely to be undertaken by the Department of Public Works. To prevent these taxes being diverted from their proper object, they should be disbursed over as wide an area as possible. There may be a tendency to concentrate the expenditure on works of interest and such as can be easily superintended. But in fairness to the payers of the rates, this should be as far as possible avoided. At present the fund can hardly be more fairly divided than by allotting a suitable portion to each division of a District, under the Collector, Sub-Collector, and Head Assistant; but wherever sub-division can be carried still further, this should be done till every Talook has its Local Fund.

B. S. O. No. 72.

16. ***Local Funds not to be expended on Imperial Works.*** Collectors are informed that Government have expressed their disapproval of Local Funds being expended on imperial works when the budget provision for such works has been found inadequate to complete them, and have also disapproved of advances being made from Local Funds for imperial works repayable when the estimates for such works are sanctioned.

B. S. O. No. 73.

17. ***Balance of Cattle Fines to be credited to Local Funds.*** Section 1 of Act V. of 1866, declares that the surplus funds arising from the collection of fines under the Act, after providing for purposes connected with its execution, may be applied to the construction and repair of roads and bridges, and other works of a like nature. Collectors are accordingly directed, at the end of each

official year, to credit to Local Fund any surplus funds of this description, after providing for the working of the Act.

B. S. O. No. 74. 18. ***Outlay from Local Funds to be proportionate to receipts.*** The scope for useful expenditure on roads and other local improvements in the several Districts is so great that it is very desirable that all available means should be taken to expend all available assets. In the event of the outlay proposed in the budget estimate of any year being found likely to leave a large surplus in consequence of the receipts being augmented in an unexpected manner, a supplemental budget should be submitted to the Board for the approval of Government.

B. S. O. No. 75. 19. ***The Local Funds to be devoted to local objects, and the expenditure to be left to the contributors where possible.*** As a general rule, the Local Fund should be devoted to purely local objects, cases may occur in which the interests of the local residents, and of the general community, may be alike promoted by the execution of a work not of a purely local character, but more likely to be beneficial to the District inhabitants than any other work that can be selected. In such an exceptional case, and in the absence of other Funds, the Local Funds might advantageously be resorted to for the means of executing the work, but the Collector and Engineer should certainly be unanimous in such an appropriation.

20. In view to securing as much as possible the most suitable method of employment for Local Funds, and also to enlisting the active interest of the community in the matter, Collectors should call for an occasional Statement from the Heads of Villages, of necessary or desired improvements to the roads, etc., of their respective villages with a rough estimate of the probable cost, and the amount of assistance in labor, materials, or funds that the villagers are prepared to contribute. The Statements should be embodied in a District Register, and the execution of

the works promoted in order of importance, and with reference to the amount of available Local Funds, and extent of the assistance required from them.

21. The Collectors should use their best endeavours to encourage this system, and to give effect to the wishes of the people, where reasonable and unobjectionable, by grants-in-aid of local effort from the District Local Funds. The execution of the work (if of a simple character) may very generally be left to the people themselves with the concurrence of the Superintending Engineer, specifications being furnished to the Head of the Village, to which conformity must be required, and subsequent inspection being made to ensure that the work has been properly carried out, the funds allotted being entrusted to a *Punchayet* of the villagers including the Head of the Village and the Kurnum, and three non-official members, for employment. In many cases it will be proper to have the work staked out, and a rough plan sketched, to prevent deviation to the injury of individuals.

22. The adoption of this course is also necessary in order to economize the available funds, and the execution of work through the villagers and the Talook Officers under the superintendence of the Revenue Officer in charge of the division, should be arranged for whenever practicable.

23. These instructions do not of course apply to cases where skilled labor and superintendence is necessary. In such cases the Collectors will avail themselves of the assistance of the Department Public Works, but there is a large class of works, including all earth-work which can probably be just as well executed by unskilled labor under non-professional superintendence; and for the sake of economy, as well as to increase the personal interest of the local Officers and the villagers immediately concerned in the work, it is highly desirable that this agency should be made use of as far as possible.

24. In order however to ensure the satisfactory management of the Local Fund appropriations, Collectors should always

be careful to act in concert with the Officers of the Department Public Works.

B. S. O. No. 76. 25. ***Grass Rents to be credited to Local Fund.*** The rent realized by grazing on esplanades, canal banks, etc., should always be credited to Local Fund, but the rent of tracts of land, taken up for pasturage, will still be credited to Imperial Revenue, and all grazing dues which are controlled by the Forest Department, will be credited to Forest Revenue.

B. S. O. No. 76 *a*. 26. ***Grants to be given from Local Funds, for the extirpation of prickly pear.*** Whenever sums are raised by public subscription in any town or village for the extirpation of prickly pear, an equal amount will be granted from Local Funds, provided the total sum so granted in any District does not exceed Rupees 1,000 per annum.

B. S. O. No. 77. 27. ***Temporary establishments may be entertained for executing works from Local Funds.*** Maistries, Gumastahs, etc., may be entertained for particular works carried out from Local Funds, their salaries being paid monthly and calculated with reference to a daily rate, and charged to the works on which they may be actually engaged.

B. S. O. No. 78. 28. ***The Administration of Local Funds.*** The following is the extract from a Resolution of the Government of India regarding the administration of Local Funds:—

Proceedings of Govt. of India, 18*th Sept.* 1863, *Finl. Dept. No.* 4,559.

* * * *

The following General Rules, based upon this principle, will, it is believed, suffice for the proper administration of the Local Funds:—

1*st*. An annual estimate of the expected receipts and proposed expenditure of Local Funds should be prepared by the Officers charged with their administration in the several Districts, which estimates, after they have been revised and consolidated by the Local Governments, will be regarded as the fixed appropriation for these Funds during

the ensuing year, subject only to further consideration by the Local Government on any particular point.

2nd. This annual Local Fund Estimate should be prepared according to the same rules as the Budget Estimate of the public income and expenditure, except that the estimated balance at the beginning and the end of the year, in reference to each Local Fund, should be included; and the balance at the end of the year will be available for expenditure during the following year. The whole of the receipts and expenditure of each Fund should be shown, without deduction, on the face of the estimate. The estimates should be prepared so that they may be received by the Government of India, in their consolidated form, at the same time with the Budget Estimates.

3rd. Every Fund, for the proper administration of which the Local Government is responsible, should be included in the estimate, whether derived from local cesses or from private endowments.

4th. An annual account of the expenditure of the Local Funds should also be rendered by each Local Government to the Government of India, under the same heads as the Local Fund Budget Estimate, not later than the period at which the annual "Actual" Account of the public expenditure of the preceding year is directed to be furnished.

5th. Except when otherwise directed, the detailed audit of the expenditure should be conducted monthly by the Commissioner, or other Superintending Local Officer. He should see that the expenditure has been in accordance with duly sanctioned estimates or other adequate authority; that the sanctioned amounts have not been exceeded; and that the Funds have not been misapplied. When the expenditure is for Public Works, it should be supported by Certificates, signed by the Officers executively responsible, showing the payments made, the parties paid, and the work done. When the cost of a work is charged piecemeal in more than one monthly bill, the total cost up to date should be noted in each bill until completion, so that the Superintending Officer may be in a position to ascertain that the sanctioned estimates have not been exceeded. The counter-signature of the Superintending Local Officer to the monthly bill will clear the amount in the monthly accounts, and his audit should be as speedy and complete as possible.

6th. When works are executed by the Public Works Department out of the Local Funds, the audit of that Department will be accepted in reference to the expenditure.

7th. According to this arrangement, the Local Committee, or the Magistrate, or other Local Officer, will order the payments, and the

Commissioner, or other Superintending Local Officer, will audit them. If the Local Government think proper to avail themselves of his services, the Deputy Auditor and Accountant-General may, with much advantage, perform the same duties, in reference to the Local Fund Accounts of each Government or Administration, as the Auditor General performs for the public accounts of the whole of India; that is to say, the Local Fund Accounts may be reviewed by him, so far as may be necessary to see that the authorized Budget appropriations have not been exceeded; that the balances have been duly brought forward; and that there is every reason to believe that the Local detailed audit has been properly made.

It is also the desire of the Government of India that the Deputy Auditors and Accountants-General should give any other aid in their power, and that the other Financial Officers of this Government should assist as far as they are able.

B. S. O. No. 79. 29. ***Proceeds of the sale of discontinued Bungalows to be credited to Local Fund.*** When any discontinued Bungalow may be sold under the orders of the Board or Government, the proceeds of the sale should be brought to account under Bungalow Fund, subordinate to Local Fund.

B. S. O. No. 80. 30. ***Local Fund Rules.*** The following are the revised Rules for the management of several of the Local Funds.*

JUNGLE CONSERVANCY FUND.

Rule I. The Collector of each District shall in November† of each year submit to the Board of Revenue a Budget Estimate of receipts for the ensuing official year.

II. The Budget of Receipts will show the balances expected to remain unexpended at the end of the current official year, and all sums expected to be received within the following twelve months *without deductions*.

III. Each distinct source of income will be separately shown in the Budget under the Board's instructions.

IV. Simultaneously with the Budget Estimate of receipts, each Collector will submit to the Board of Revenue a Budget Estimate of expenditure for the ensuing year.

* *Note.*—These are now called "Special Funds." †Now in the first week of October.

V. The Budget will show the proposed expenditure under the following general heads:—

i. Formation of fresh plantations and nurseries.
ii. Improvement and maintenance of existing do.
iii. Establishment.

The Talook, Village, or Jungle being specified in each case, and such information given as will enable the Board and Government to decide on the proposed expenditure.

VI. The Board of Revenue will compile a Budget of receipts and expenditure for the whole Presidency from the District Budgets, and submit the same by the 15th November with their remarks and such modifications as they deem expedient for the sanction of Government in the Revenue Department.

VII. The sanction of the Budget by the Government will be sufficient authority for proceeding with any of the projects therein entered.

VIII. The Board of Revenue may sanction the transfer of funds from one sanctioned project to another; but without such sanction, the Budget allotment must be adhered to.

IX. It shall not be competent to the Collector to entertain any permanent servants without the previous sanction of Government, nor any temporary servants without the previous sanction of the Board and due provision in the Budget.

X. The control over all servants, their entertainment and dismissal shall rest with the Collector; but it shall be competent to the Board of Revenue to interfere in any case when they see sufficient cause.

XI. The Collector shall forward to the Board of Revenue, by the 15th May of each year,* for audit an account particular of all receipts and charges under the different Budget heads, with the usual vouchers, and a report on the operations of the year.

XII. The Board of Revenue shall submit a report to Government in the Revenue Department by the 31st July of each year, on the operations of the year, and shall at the same time forward the Collectors' reports and the audited accounts of the year.

XIII. The Budget Estimate when passed by Government will be forwarded to the Government of India in the Financial Department, and a copy will be furnished to the Accountant General for his information.

*Within six weeks of the close of the official year.

XIV. A copy of the Board's Annual Report and with the orders of Government thereon, will also be forwarded for the information of the Government of India and the Accountant-General.

BUNGALOW FUND.

Rule I. The Collector of each District shall in November of each year submit to the Board of Revenue a Budget Estimate of receipts for the ensuing official year.

II. The Budget of receipts will show the balances expected to remain unexpended at the end of the current official year, and all sums expected to be received within the following twelve months *without deduction.*

III. Each distinct source of income will be separately shown in the Budget, under the Board's instruction.

IV. Simultaneously with his Budget Estimate of receipts, each Collector will submit to the Board of Revenue a Budget Estimate of expenditure for the ensuing year.

V.* The Budget will show the proposed expenditure of the year under the following heads:—

i. Construction of new Bungalows.
ii. Repairs.
iii. Establishment.
iv. Purchase and repair of furniture, etc.

VI. The Board of Revenue will compile a Budget of receipts and expenditure for the whole Presidency from the District Budgets, and submit the same by the 15th December, with their remarks and such modifications as they deem expedient for the sanction of Government in the Revenue Department.

VII. Application for the construction of new Bungalows shall be made to Government, through the Board of Revenue, in sufficient time to admit of Plans and Estimates being prepared and provision made in the Budget, if the application be approved.

VIII. Plans and Estimates for Public Bungalows shall be prepared by the Engineer Department under the orders of Superintending Engineer.

IX. Estimates for repairs shall be made by the Engineer Department under the orders of the Superintending Engineer on the written requisition of the Collector.

* The expenditure for the repairs to Bungalows and construction of new Bungalows is at present debited to Imperial Funds.

X. No new Bungalow shall be constructed until sanctioned by the Government.

XI. For repairs, petty improvements, and purchase of furniture, etc., the passing of the Budget shall be sufficient sanction.*

XII. All works of purchases exceeding Rupees 100 shall be separately entered in the Budget.

XIII. The execution of all works shall, as a rule, be conducted by the Department of Public Works, and the Superintending Engineer shall make timely arrangements for the purpose.

XIV. The Collector with the concurrence of the Superintending Engineer may undertake ordinary repairs and improvements, or may entrust them to any of his Subordinates.

XV. The Collector shall arrange, with the Board's sanction, for the purchase of furniture.†

*

XX. It shall not be competent to the Collector to entertain any permanent servants without the previous sanction of Government; nor any temporary servants without the previous sanction of the Board and due provision in the Budget.

XXI. The control over all servants, their entertainment and dismissal shall rest with the Collector; but it shall be competent to the Board of Revenue to interfere in any case when they see sufficient cause.

XXII. The Board may sanction the transfer of funds from one sanctioned purpose to another (except in regard to new Bungalows); but without such sanction the Budget allotment must be adhered to.

XXIII. The Collector shall forward to the Board of Revenue by the 15th May‡ of each year for audit an account particular of all receipts and charges under the different Budget heads with the usual vouchers and a report on the operations of the year.

XXIV. The Board of Revenue shall submit a report to Government in the Revenue Department by the 31st July of each year, on the operations of the year, and shall at the same time forward the Collectors' reports and the audited accounts of the year.

XXV. The Budget Estimate when passed by Government will be forwarded to the Government of India in the Financial Department,

*The Board's sanction is now required, and will be given on the submission of an estimate of the cost of furniture, etc.

†Rules XVI. to XIX. refer to repair and construction and are therefore omitted. (See note above.)

‡Within six weeks of the close of the official year.

and a copy will be furnished to the Accountant-General for his information.

XXVI. A copy of the Board's Annual Report with the orders of Government thereon will also be forwarded for the information of the Government of India and the Accountant-General.

B. S. O. No. 80. 31. ***Funds how to be provided for incomplete Local Fund Works.*** In all cases where Local Fund Works in progress may be incomplete at the end of the year, and where in consequence of their completion having been anticipated no provision has been made in the Budget of the new year, the work may be continued out of the general allotment. The work should be included in the list of incomplete works which must be annually forwarded to the Board's Office before the 15th of May, when funds will be allotted.

B. S. O. No. 81. 32. ***Fish rents to be credited to Local Fund.*** Under orders from Government, Collectors are to credit to District Road Fund, subordinate to Local Fund, all revenue derived from fisheries with the exception of the Chank and Pearl fisheries in Tinnevelly.

B. S. O. No. 82. 33. ***Payment of Establishments entertained under Local Fund.*** All payments on account of Establishments entertained from any Local Fund, such as Bungalow, Endowment, Pound Establishment, etc., may be made by Collectors prior to audit at the commencement of each month, and will be entered in the Treasury Account. In support of all the charges debited to Local Fund, a Certificate signed by the Collector, specifying the sums disbursed from the several Funds will be furnished to the Accountant-General with the Treasury Account. This will be a sufficient voucher to enable the Accountant-General to admit the charges. Within the 15th of each month, Collectors will submit to the Board a Statement in the form prescribed in the Manual of Accounts, showing the Receipts and Disbursements under the different Funds under their control, and any expenditure made by the Revenue Depart-

ment from funds obtained from the Department Public Works, should be noted at the back of the Statement. The expenditure on works entered in the Statement should be accounted for by Bills passed by the Superintending Engineer.* When each Monthly Account is despatched, the Bills for works completed by the Revenue Department should be forwarded, countersigned by the Superintending Engineer, to the Board, as soon as each work is completed. At the close of the official year, Bills should be made up for the expenditure remaining unaccounted for on 30th April,† so that the expenditure of each official year may be accounted for without any delay.

34. In case of payments made for Establishments, Contingencies and other Miscellaneous charges, and debited to the various Funds in the Statement above referred to, a simple Memorandum showing the particulars of expenditure under each head will be submitted to the Board for audit monthly. Particulars need not be given of fixed Establishments in every Monthly Statement. The details should be entered in the first Statement submitted, and if passed, may be entered as "Fixed Establishment" in future Statements. This Rule will apply to all Bungalow, Pound, Chuttrum, Lungerkhana, or other Establishments of like nature; but the sanction under which the Establishment is entertained must be entered in the same Statement in which the details of Establishment are given. All other charges, except those for fixed Establishment, must invariably be given in full detail in each Monthly Statement.

B. S. O. No. 83.

35. ***Local Funds not to be expended on Christian Chapels or Churches.*** It has been ruled by the Government of India, that Local Funds which are contributed to by all denominations of the community, are, in no case, to be appropriated towards the construction or repair of Christian Churches or Chapels, and that the only

*Now District Engineer. †Now 31st March.

contributions which can be used towards their construction, are subscriptions voluntarily given for that special object.

B. S. O. No. 84.

36. *The District Road Fund.* No transfer of Cattle Trespass Fines is to be made to this Fund until adequate provision for the erection and repair of Pounds and the payment of Poundkeepers has been made. All collections from tolls or ferries or bridges of boats, whether on Imperial or District Roads, are to be credited to the District Road Fund, and all charges on account of them debited to it, but in all ferry contracts, a clause is to be inserted providing for the free passage of the Government Mails. It will be advisable to retain in hand at the end of each official year sufficient funds for the average annual expenditure in the *maintenance* of district roads. Whenever it is proposed to execute works in connection with this Fund by agency other than the Professional Department, the concurrence of the Superintending Engineer must be obtained to the arrangements.

B. S. O. No. 85.

37. *Public Bungalows.* The entire control and management of all Public Bungalows* is vested in the Board of Revenue, and all charges and receipts in connection with them form a special head of Local Funds. All Bungalows are divided into first and second class, extra servants being maintained at first class Bungalows, and a sepoy and sweeper only at those of the second class. The Collector and his Subordinates should take an opportunity of inspecting all Bungalows in their vicinity during their annual tours and should note and remedy or report any defective arrangements. In order to insure a correct return of the number, etc., of persons using Bungalows, the person in charge of building should make a monthly report to the Tahsildar of the Talook, with which the Bungalow Books, which should be submitted for the Collector's inspection every month, can be compared. The members of the Railway and several Government Departments

*Since transferred to Local Fund Boards and Municipalities.

may occupy the Bungalows like other travellers, but must always be prepared to vacate in favor of *bonâ fide* travellers. The Collector should however examine the books closely, and should take immediate notice of any complaints of inconvenience found to arise from this indulgence. In those Bungalows where books are kept, special care should be taken that the books are not defaced or torn, and the person in charge should make a report on the subject whenever necessary. Whenever a book is left at a Bungalow by a traveller, whether intentionally or not, it should be forwarded to the Collector. Due attention should be paid to the annexed Bungalow Rules and the furniture and other articles should be maintained according to the subjoined lists. Copies of the Rules and Lists of furniture should be suspended in every Bungalow.

BUNGALOW RULES.

1st. Bungalows are placed under the charge of Collectors, and all Rules established for the preservation and cleanliness of the buildings shall be implicitly observed and conformed to by travellers.

2nd. No person is to remain in any Bungalow more than one day, unless compelled to do so by sickness, if any other traveller requires accommodation.

3rd. The first comer is entitled to the choice of rooms, but no individual is permitted to appropriate to himself more than one room when the others are in demand.

4th. Every adult traveller halting at a Public Bungalow, is required to pay a fee at the fixed rates.* For these payments the traveller is entitled to accommodation, the use of the furniture, and the services of the attendants. All payments are to be made to the head servant present, before the traveller quits the Bungalow, and entered in the book.

5th. All articles injured or broken are to be paid for according to the scale appended, the amount is to be paid to the head bungalow servant present, and entered in the book.

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* *1st Class Bungalows.*	Rs.	A.	P.	*All other Bungalows.*	Rs.	A.	P.
For each adult	1	0	0	For each adult	0	8	0
A married couple . . .	1	8	0	A married couple . . .	0	12	0

6th. Travellers may avail themselves of the assistance of the bungalow servants in procuring their supplies for ready money, and cooking for them. If they prefer having the butler (where one is entertained) to cater for them, they must make their own bargain with him.

7th. European soldiers and sepoys are prohibited from occupying the Bungalows, and will use the sheds erected for their accommodation in the vicinity of the Bungalows.

8th. The practice of defacing the walls by drawing or writing is strictly prohibited, and travellers are held responsible that their servants do not in any manner dirty or damage the buildings and furniture.

9th. No horses or other cattle are on any account to be picketted within the walls or hedge surrounding the Bungalows.

10th. A book is kept at each Bungalow, in which each traveller is requested to write his name, with remarks, if necessary, on the conduct of the person in charge. The maltreatment of the servants attached to the Public Bungalows is expressly prohibited.

11th. The person in charge is ordered, on pain of dismissal to report for eventual presentation to Government, deviations from these rules, either on the part of travellers, or their domestics and followers, and the master is held responsible for any infringement of them by his servants.

12th. A list of the furniture, etc., belonging to each Bungalow, and the value of each article shall be hung up in each room for the information of travellers.

List of Articles to be kept at 1st Class Bungalows.

6 Table plates.	1 Coffee pot.
6 Soup plates.	6 Tumblers.
6 Dessert plates.	6 Wine glasses.
6 Hotwater plates.	2 Salt cellars.
2 Curry dishes.	2 Table shades with burners.
3 Dishes of different sizes.	6 Table knives.
1 Large bowl.	6 Dessert knives.
6 Cups.	6 Table forks.
4 Egg cups.	6 Dessert forks.
2 Butter pots.	2 Carvers.
2 Sugar pots.	6 Large spoons.
2 Sneaker cups.	6 Dessert spoons.
2 Tea pots.	6 Tea spoons.

2 Salt spoons.
1 Iron kettle.
1 Tin kettle.
1 Cruet stand, with 3 bottles.
1 Iron sauce-pan.
1 Tin sauce-pan.
1 Set of iron spits.
1 Frying-pan.
2 Small round dish covers.
2 Oblong do.
2 Rattan commodes, complete.
2 Do. for children, complete.
2 Table cloths.
6 Napkins.
6 Common cloths.
2 Baths.
2 Coolers.
2 Wash-hand-stands, complete.
2 Cotton mattresses.
2 Bolsters.
2 Punkahs, each 6 ft. long and 1½ ft. in breadth, complete.
2 Lanterns.

List of Articles to be kept at 2nd Class Bungalows.

3 Table plates.
3 Soup plates.
3 Dessert plates
3 Hotwater plates.
1 Curry dish.
2 Dishes of different sizes.
1 Large bowl.
3 Cups.
2 Egg cups.
1 Butter pot.
1 Sugar pot.
1 Sneaker cup.
1 Tea pot.
1 Coffee pot.
3 Tumblers.
3 Wine glasses.
1 Salt cellar.
1 Table shade with burner.
3 Table knives.
3 Dessert knives.
3 Table forks.
3 Dessert forks.
1 Carver.
3 Large spoons.
3 Dessert spoons.
3 Tea spoons.
1 Salt spoon.
1 Iron kettle.
1 Tin kettle.
1 Cruet stand, with 3 bottles.
1 Iron sauce-pan.
1 Tin sauce-pan.
1 Set of iron spits.
1 Frying-pan.
1 Small round dish cover.
1 Oblong do.
1 Rattan commode, complete.
1 do. for children, complete.
2 Table cloths.
3 Napkins.
3 Common cloths.
1 Bath.
1 Cooler.
2 Wash-hand-stands, complete.
2 Cotton mattresses.
2 Bolsters.
2 Punkahs, each 6 ft. long and 1½ ft. in breadth, complete.
1 Lantern.

B. S. O. No, 85/1 & R. G. I. 28th Feb. 1868 No. 1,148. G. O., R. D. 21st Apr. 1869, No. 1,088.

38. Soldiers travelling on Military duty are permitted to occupy Dak Bungalows on payment of the usual fees which are afterwards to be recovered by them from the Military Department, but they will, in common with the members of the Railway and several Government Departments, vacate the Bungalows in favor of other *bonâ fide* travellers.

B.S.O. No. 86.

39. ***Jungle Conservancy Fund.*** In addition to the seigniorage fees, any amounts realized by the sale of decayed trees, whether standing on Government lands or othewise, should be credited to this Fund. The sale proceeds of Road avenue loppings and of avenue trees, will, however, be credited to District Road Fund. Collectors should arrange in communication with the Superintending Engineer for the careful expenditure of the Fund in planting the banks of channels and forming topes in places where they may be conveniently looked after by the channel establishments. The Fund is not however to be considered available for the general purpose of the District Road Fund. The formation of nurseries of young trees in favorable situations, and the aiding the villagers in the plantation of a public village tope, will form proper charges against it. Some expenditure may also be incurred in the plantation of Bael trees. The following rules for the preservation of Jungles not under the control of the Forest Department, should be made generally known:—

RULES FOR THE PRESERVATION OF JUNGLES.

1. With a view to prevent the unrestricted cutting of wood, and the destruction of Jungles thereby, the following rules are laid down, which are to be strictly attended to by all parties concerned:—

2. No timber exceeding 3 feet circumference nor any of the trees noted in paragraph 9 are henceforth to be felled in any of the jungles, the property of Government, except with the permission of the public Officers deputed for such purposes, and in such localities and on such conditions as they may determine.

3. The villagers may cut fuel and firewood for domestic purposes, low jungles and brushwood without taxation as they have done hitherto, but *not for sale* except in their own village. In villages without firewood, the people may cut it free of charge in adjacent Jungles to be fixed by the Collectors, but not for sale or for charcoal.

4. Charcoal burners may only cut in such places as may be assigned to them, and are not to cut the trees noted in paragraph 9. A seigniorage of one *Anna* to be charged per basket (piled *pârâ*).

5. The land to be assigned for cutting fuel, etc., shall, in all practicable cases, be selected near the inhabited villages, so that the clearings may prove an advantage to the residents.

6. The people may likewise cut wood required for the erection of their dwelling houses, but this privilege is restricted to *bonâ fide* Ryots; the wood so felled must not be more than three feet in circumference at two feet from the ground, nor such as is likely to become fine timber eventually: in all these cuttings, it is necessary to preserve 29 standard trees per acre.

7. Wood required for agricultural implements shall be allowed to be taken untaxed by all Ryots, and in the same manner bamboos also may be cut for the actual and *bonâ fide* erection of their houses, *but not for sale.*

8. No fruit tree shall be cut down or injured; in like manner all trees likely to become timber, as well as saplings of every kind, should be preserved unhurt.

9. The names of the trees or shrubs which are to be reserved for the value of the wood or of their products, are mentioned below.

1. *Trees which are to be reserved for the value of the wood.*

1. Sandal.	7. Palmirah.	13. Glabrous Ferminalia.
2. Red Saunders.	8. Soorool Chukkay.	14. Cuddum tree.
3. Ebony.	9. Jack tree.	15. Babool tree.
4. Satinwood.	10. Achamarum.	16. Siriss.
5. Teak.	11. Maruda tree.	17. Catechu.
6. Blackwood.	12. Common Ferminalia.	

2. *Trees or shrubs which are to be reserved for the value of their products.*

1. Custard apple.	5. Eloopay.	8. Seecoymarum.
2. Guava.	6. Cashewnut.	9. Paunnay tree.
3. Soapnut.	7. Tatancotta.	10. Tamarind tree.
4. Capilarung.		

A seigniorage on bamboos has been sanctioned for several Districts.

10. On fuel and firewood cut *for sale*, a fee of 5 Annas for every cart load, 1 Anna for every bullock load, or 3 Pice per man's load will be levied;* and the amount so accumulated will form a fund to be laid out in new plantations, or in the preservation and improvement of the existing ones. These fees are to be levied only in those jungles and forests where conservancy is undertaken.

11. Palmirahs are likewise to be preserved, and not to be cut without previous permission. When permission is given, a fee of 12 Annas is to be paid for every tree to be removed, except when wanted for agricultural implements, and the Village Officers are to take care that ten kernels are invariably sown for every tree felled.

12. The Village Officers are authorized to collect the fees at the rates above set forth, and will remit the collections to the Talook Treasury like other collections of revenue, with a note of the amount, distinguishing it from other public monies remitted with it: any extra collection, misappropriation of the funds, etc., will render them liable to the penalties provided in Regulation IX. of 1822. Collectors may exercise their discretion in introducing the system of allowing the Village Officers a commission on the seigniorage collected, never to exceed 20 per cent.

13. Cases of evasion of the payment of fees on the part of the people, and of the unauthorized cutting of wood, will be dealt with by the Magistrates according to the existing Regulations for the punishment of Fraud and Trespass.

14. The preservation of the jungles, topes, and fruit and timber trees from destruction, devolves primarily upon the Village Officers and community, who will be held responsible for any breach of these rules. Where the forests are extensive, and cannot be conveniently and efficiently overlooked by them application must be made to the Collector.

15. The Village Officers in plain open Talooks will communicate to the Tahsildar the most eligible localities for plantations of Palmirah and other trees, who will report the same forthwith to the Collector for orders. Funds will be placed at the disposal of the Village Officers for this purpose, who will be responsible to account for the same.

16. It would be advantageous to plant trees round the boundaries of village cultivation, and on tank and channel banks, as well as in places

*1 Man	2 maunds,	3 Pice.
1 Bullock	8 „	1 Anna.
1 Cart	40 „	5 Annas.

used for the shelter of cattle. The Soapnut, Tamarind, and Palmirah trees are by far the most valuable, and can be grown with profit.

17. The banks of rivers and jungle streams can likewise be planted and watered without difficulty, but care should be taken not to encroach upon the bed of the stream, and thereby diminish the breadth of the waterway.

18. The plantations to be formed should be hedged, and no cattle allowed to graze therein. When the grass grows high enough, people may be allowed to cut the same without injury to the plants on payment of 3 Pice per man's load. The hedge itself when too high may be cut to a moderate height, and the cuttings disposed of by public auction to the highest bidder in the presence of the Tahsildar, or some other responsible public functionary, the amount derived from these sales to merge in the fund referred to in paragraph 10.

19. All fruits and drugs produced in such plantations will be considered common property, and allowed to be enjoyed by the village community free of taxation; but Palmirah leaves cut on Government plantations used for thatching, will have to be paid for at the rate of 1 Rupee per every 1,000, provided no tax is paid upon the trees by any individual.

20. A yearly report regarding the formation of plantations and their condition should be submitted by the Tahsildar, for the information and orders of the Collector.

21. As the plantations to be formed are intended chiefly for the convenience and comfort of the village communities, and to guard against an eventual scarcity of wood which would be a real hardship to them, it is hoped that they will cordially lend their aid in forwarding this object, which is one of vital importance.

22. All Collectors should take care that the communal rights of villagers are not interfered with by these rules.

B. S. O. No. 87.

40. ***Endowment Fund.*** All annual allowances to Choultries, Lungerkhanas, etc., should be credited to this Fund at the commencement of each Official year, and all collections made on behalf of endowments of which the Collector is Trustee, under the provisions of Regulation VII. of 1817, should be credited as received. All charges incurred on account of these institutions should be debited to the same head. The accounts of each endowment must, how-

ever, be kept quite distinct, as no transfer of Funds from one to another can be permitted without the special sanction of the Board.

B. S. O. No. 87/1.

41. *Local Funds.* Sale proceeds of *Nanul* and *Koray* reeds and grass planted for the protection of the banks of rivers and tanks, should in future be credited in the accounts to Local Funds, minor head "Nanul Grass", in all Districts, and the necessary establishment of watchers and charges for planting should be paid from that source.

B. S. O. No. 87/2 & G. O. 21st June 1867, No. 1,377.

42. *Local Fund Works.* Collectors should specify invariably in all applications for the execution of Works from Local Funds, whether the work is to be entrusted to the Revenue Department or to the Department of public Works, in order that all sanctions affecting the latter Department may be communicated to the Controller of Public Works Accounts.

B. S. O. No. 87/3 & G. O. P. W. D. 9th Aug. 1867, No. 2,430 & G. O., R. D., 13th Aug. 1867, No. 1,881.

43. *Monthly Progress Reports of Local Fund Works.* It having been decided that the Collectors of Districts should be furnished by Range Officers with Monthly Returns in a certain prescribed form, the works entered therein being those only which are executed from Local Funds by the Department of Public Works, and the estimates for which are sanctioned from Local Funds for expenditure under the agency of the Public Works Department. Collectors are required to prepare annually for each Public Works Range in their Districts a printed form, showing each work in the Range sanctioned for execution by the Department of Public Works from the District Road or any other Local Fund in the official year, to which the Statement refers, and to furnish the Range Officer with duplicate copies sufficient in number for twelve months. The name of work, amount of estimate, and allotment for current year should be entered in this Statement in print in the Collector's Office.

B. S. O. No. 87/4.

44. In the case of lands held direct from Government under Roytwary Settlement, the road-cess under Madras Act III. of 1866 must be levied on the gross demand, exclusive, that is, of remissions. The charge will vary with the holdings from year to year.

B. S. O. No. 345.

45. ***Revenue from Fisheries to be credited to Local Funds.*** The village tank, and channel Fisheries of each District should be rented out annually. The revenue derived from them should be credited to Local Funds.

B. S. O. No. 358.

46. ***Management of Ferries.*** As directed in *Standing Order No.* 84, the revenue derived from ferries is to be credited to Local Funds. The annexed is the Order of Government on the subject of their proper management:—

Ext. Min. Con., 29*th May* 1860, *P. W. D.*, *No.* 1,099.

* * * * *

Para. 9. Looking, on the whole, to the great diversity of practice in the working and management of ferries in the different Districts of this Presidency, the Right Honorable the Governor in Council is not disposed at present to authorize any material alteration in existing arrangements, but he considers the present a fitting opportunity to lay down some General Rules for the guidance of the Local Officers, to which a gradual approximation may be made. These are as follow:—

(1) That the Government and the Subordinate Officers should retain a right of general supervision over all ferries, which supervision, however, should never be enforced except where the Collector has good grounds for interfering.

(2) That every encouragement should be given to private enterprize in undertaking the ferries only guarding against monopolies being established to the injury and inconvenience of the public.

(3) That the ferries still maintained by Government should be made self-supporting by tolls and nothing more.

(4) That any small assistance necessary to encourage the establishment of useful ferries, should be given by the Officers of Government.

(5) That in places where ferries are evidently required and where individuals will not make the attempt, they should be established by Government.

10. Such are the principles by which the Governor in Council would wish the Local Officers to be guided in dealing with the subject of ferries. Considerable latitude should be given to them to act according to their description, but it should be their endeavour gradually to bring about some uniformity of system.

* * * * *

12. It is stated to be the practice in Bellary and probably in other Districts, to allow Public Servants the privilege to use the ferries without payment of toll. The Governor in Council can see no reason for such exemption, and as the practice is open to objection he is of opinion that it should be prohibited in all cases where the Officer is not actually proceeding on duty: and he desires that the Collectors may be instructed accordingly. The practice will no doubt continue to some extent surreptitiously, but countenance and recognition should be withdrawn.

B. S. O. No. 363 & Desp. from the Secretary of State, 8th Aug. 1863, No. 11.

47. *Management of Tolls.* It is more desirable to rent out tolls on roads than to retain the management of them in the Collector's Office. In calculating the upset price at which the tolls should be put up to auction, an allowance should be made for any days during which the road over an anicut, for instance, might be closed, so as to avoid the necessity of entertaining subsequent application for remissions. The proceeds of tolls should be credited in the Local Fund Accounts. It must however be understood that only the surplus proceeds after the road on which they are levied has been fully provided for, can be applied to other purposes, and then only under the orders of Government.

SECTION 2.

TOWNS' IMPROVEMENT FUND.

Madras Act III. of 1871. Preamble.

1. It having been found necessary to make better provision for the conservancy and improvement of Towns in the Presidency of Fort Saint George, for the diffusion of education therein, and for other objects of public utility calculated to promote the health, comfort, or convenience of the inhabitants of the said Towns, Act III. of 1871 was passed.

Sec. 5.

2. The Governor in Council may, from time to time, by Notification, define the limits of any town, village, hamlet, suburb, station, bazaar, or place not being within the limits of the town of Madras; and may, from time to time, by such notification, declare to be united any number of such towns, villages, hamlets, suburbs, stations, bazaars, or places, or any parts thereof; and may declare who shall be deemed inhabitants, within the meaning of this Act, of any such town, and by what name such town shall be designated. The provisions of this Act shall not take effect in any Town, for the first time defined or declared to be united as aforesaid, until three months after the Governor in Council, by notification, shall have signified that this Act is to be extended thereto.

Sec. 6.

Sec. 7.

3. ***Establishment of Municipal Commissions and Constitution of Municipal Funds.*** In any town to which the operation of this Act shall have been extended, the Governor in Council shall appoint not less than three persons, being owners of lands or buildings or carrying on business or residing in such town, to be Commissioners for the purposes of this Act. The persons so appointed shall continue in office three years, or until their successors shall have been appointed, and shall be eligible for re-appointment. The

Governor in Council may, from time to time, accept the resignation of any of such Commissioners, or may remove them for misconduct or neglect of duty, add to their number, and fill up vacancies occurring among them. In addition to the Commissioners, the Collector of the District and the Revenue Officer in charge of the Division of the District in which the Town is situate, shall be *ex-officio* Commissioners; and it shall further be competent to him to appoint as a Commissioner any Officer in the service of Government holding a salaried office in the District in which the Town is situate; provided that not more than one-half of the whole number of Commissioners shall be persons holding salaried offices in the service of Government, unless such persons be elected to be Commissioners under the provisions of Section 9.

Sec. 8.

If at any time it shall appear to the Governor in Council to be advisable that a certain number of the Commissioners of any town shall be appointed by election by the rate-payers, it shall be competent to him to take measures for their election by the rate-payers, subject to such rules and orders as may be passed by the Government. The persons so elected shall continue in office three years, or until their successors have been elected, and shall be eligible for re-election. The Governor in Council may, from time to time, accept the resignation of any of the Commissioners so elected, or may remove any of such Commissioners for misconduct or neglect of duty.

Sec. 9.

The Collector of the District shall *ex-officio* be President of the Commissioners for all Towns within the District under his charge, and the Governor in Council shall from time to time appoint one of the Commissioners of each Town to be Vice-President. Provided that if at any time it shall appear to the Governor in Council to be advisable that in any Town the Vice-President shall be appointed by election by the Commissioners, it shall be competent to the said Governor in Council to authorize the election

Sec. 10.

of such Vice-President by the Commissioners. The Commissioners shall have and use a common seal, and shall have their name engraven thereon in legible characters in the English language and also in the Vernacular language of the District. All contracts entered into in respect of any sum exceeding 20 Rupees shall be in writing, and shall be sealed with the common seal of the Commissioners, and, on their behalf, in the presence of at least two of the Commissioners, one of whom shall be the President, or, in the absence of the President, the Vice-President, who shall certify the same by affixing their signatures as witnesses at the foot of the instruments. All such contracts shall be varied or discharged in a similar manner.

Sec. 11.

The Commissioners of each town shall sue and be sued in the name of their President by the description of "The President of the Commissioners of __________;" and, in such name so described, they shall be competent to hold property, moveable and immoveable, to them and their successors as a body corporate, and to convey the same, and to enter into all necessary contracts for the purposes of this Act.

Sec. 12.

All public streets in any Town (not being private property) and the pavements, stones, and other materials thereof, and also all erections, materials, implements, and other things provided for such streets, shall vest in, and belong to, the Commissioners and their successors. But it shall be competent to Government from time to time, by Notification, to exclude any road or street from the operation of this Act, and to cancel such Notification, wholly or in part.

Sec. 13.

It shall be lawful for the Commissioners to agree with the person or persons in whom the property in any street is vested, to take over the property therein, and, after such agreement, to declare, by notice in writing put up in any part of such street, that the same has become a public street. Thereupon such street shall vest in the Commissioners and their successors, and shall thenceforth be repaired and kept up

Sec. 14.

out of the Municipal Fund. All or any hospitals,
Sec. 15. dispensaries, schools, choultries, markets, tanks, and wells, not being private property and not governed by Regulation VII. of 1817 of the Madras Code, and all medicines, furniture, and other articles appurtenant thereto, not being private property, may, by Notification of the Governor in Council, be vested in the Commissioners; and thereupon all endowments or funds belonging to such hospitals, dispensaries, schools, or choultries, shall be transferred to, and vest in the Commissioners as trustees to hold and apply the same to the purposes to which such endowments and funds were lawfully applicable at the time of such transfer. Provided always, that no such Notification shall be issued until one month after the intention to transfer such property shall have been notified by the Governor in Council in the *District Gazette*, in English, and in the Vernacular language of the District. Nothing in this Act contained shall be deemed to affect the duties and
Sec. 16. powers vested in the Board of Revenue in respect of charitable endowments by Regulation VII. of 1817. But it shall be competent to the Board, with the written consent of the Government and of the Commissioners, to make over to the Commissioners, the management and superintendence of any such endowment; and thereupon all powers and duties which attach to the Board of Revenue in respect thereof shall attach to such Commissioners, as if they had been specifically named in the said Regulation. All monies, rents, and
Sec. 17. profits received by the Commissioners and all fines, fees, and penalties paid or levied, and all other monies, which, under sanction of Government, may be transferred to such Commissioners, shall be credited to, and shall constitute a fund which shall be called the Municipal Fund of such town, and shall, together with all property of every nature or kind which may become vested in the said Commissioners, be under their control, and shall be held by them and their successors in trust

for the purposes of this Act. The Commissioners
Sec. 18. may agree with the owners of any land, and may lease out or sell any land belonging to the Municipality and not required either together or in parcels; and the rent of such land, or the proceeds of such sale, shall be applied for the purposes of this Act. When the Commissioners may
Sec. 19. be unable to agree with the owners of any land for the purchase thereof, the Governor in Council may, upon the representation of the Commissioners, and after such inquiry as may be thought proper, declare that the land is needed for a public purpose, and may order proceedings to be taken for obtaining possession of the same for the Government, and for determining the compensation to be paid to the parties interested, according to any law now or hereafter to be in force for the acquisition of land for public purposes. On payment by the Commissioners of the compensation awarded, such land shall vest in them and their successors in trust for the purposes of this Act.
No Commissioner shall be personally liable for any
Sec. 20. contract made, or expense incurred, by or on behalf of the Commissioners; but the funds from time to time in the hands of the Commissioners shall be liable for, and chargeable with, all contracts and expenses duly incurred as aforesaid. Every Commissioner shall be personally liable for any misapplication of money entrusted to the Commissioners, to which he shall have been a party, and he shall be liable to be sued for the same. No Commissioner or servant of the Com-
Sec. 21. missioners shall be interested, directly or indirectly, in any contract made with the Commissioners. And if any such person be so interested, he shall thereby become incapable of continuing in office or in employment, and shall be liable to a fine not exceeding five hundred Rupees. Provided always, that no person, by being a shareholder in, or member of, any incorporated or registered Company, shall be disqualified from acting as a Commissioner by reason of any contract entered into bet-

ween such Company and the Commissioners. Nevertheless, it shall not be lawful for such shareholder or member to act as a Commissioner in any matter relating to any contract entered into between the Commissioners and such Company.

Sec. 22. 4. ***Mode of transacting business and appointing Municipal Servants.*** The Commissioners shall keep an Office where they shall meet for the transaction of business at least twice in every month, upon such days and at such times as they may arrange, and as often as a Meeting shall be called by the President, or in his absence, by the Vice-President. And all questions, which may come before them at any Meeting shall be decided by a majority. Sec. 23. In the absence from any Meeting of the President and Vice-President, the Commissioners shall choose some one of their number to preside. Sec. 24. In every case of equality of votes, the presiding Member shall have a second or casting vote. Sec. 25. Minutes of the Proceedings of the Commissioners at each Meeting shall be drawn up and fairly entered in a book to be kept for that purpose; and shall be signed by the Member who presided at such Meeting, or in his absence, by some one of those present. And the said Minutes shall be published in the *District Gazette*, in English and in one of the Vernacular languages of the District, and shall at all reasonable times and without charge, be open at the Office of the Commissioners to the inspection of any person who pays a rate or tax under this Act, on behalf of himself or of any other person. Sec. 26. No business shall be transacted at a Meeting unless at least three Commissioners be present. Sec. 27. In any case of emergency, the President, or in his absence, the Vice-President, shall exercise all the powers vested by this Act in the Commissioners. Provided that it shall not be lawful for the President or the Vice-President to exercise any power which it is by this Act expressly declared shall be exercised by the

Sec. 28. Commissioners at a Meeting. The President shall, from time to time, appoint all such Overseers, Clerks, and subordinate Officers and servants, as he may think necessary and proper to assist in the execution of this Act, and may, from time to time, remove any of such persons and appoint others in their places. And, out of the Municipal Fund, he shall pay, or cause to be paid, such salaries to the said persons respectively as may be determined by the Commissioners at a Meeting; or, in case of absence on leave, such portion thereof as may appear to the Commissioners to be reasonable. He shall also take from every Tax-collector such security for the sums collected by him as he may think proper.

Sec. 29. 5. ***Purposes to which the Funds raised under this Act shall be applied, and how Estimates of Income and Expenditure shall be framed.*** The funds raised under this Act shall, subject to such rules and restrictions as the Governor in Council may, from time to time, prescribe, be applicable within the towns in which they are raised, to the following purposes, that is to say:—

I. The construction, repair, and maintenance of streets and bridges.

II. The diffusion of education, and, with this view, the construction and repair of school-houses, the establishment and maintenance of schools, either wholly or by means of grants-in-aid, the inspection of schools, and the training of teachers.

III. The construction and repair of hospitals, dispensaries, lunatic asylums, choultries, markets, tanks and wells, the payment of all charges connected with the objects for which such buildings have been constructed, the training and employment of medical practitioners and vaccinators, the sanitary inspection of towns and villages, the application of Indian Contagious Diseases' Act, the registration of births and deaths, the cleansing of the streets and tanks, and any other local works of public utility calculated to promote the health, comfort, or convenience of the people.

Sec. 30. 6. It shall be competent to the Commissioners, with the sanction or upon the direction of the Go-

vernment, to contribute a portion of the Municipal Funds towards the expenses incurred in any other Municipality under this Act, or in any Circle constituted under the Local Funds' Act, where such expenditure is incurred for any of the purposes described in the last preceding Section, and is calculated to benefit the inhabitants of the contributing town. Provided always that, where such contribution has not been originally recommended by the Commissioners, it shall not be obligatory upon them until the proposal to make such contribution shall have been submitted to them by the Government, and they shall have had the opportunity of offering their opinions thereon. It shall be competent to the Government to appoint from time to time such Officers as may be required for the purpose of inspecting or superintending the operations of the Municipalities created by this Act, and to assign to them such salaries as the Governor in Council shall think reasonable; and the expense incurred by reason of such appointments shall be defrayed in rateable proportions out of the Funds of the several Municipalities established under this Act. The Commissioners shall, at such time or times, and in such form as the Governor in Council shall direct, furnish for the sanction of the Governor in Council, a statement or estimate showing the probable receipts and the expenditure which it is proposed by the Commissioners to incur during the year commencing on the first day of April, then next, and the items in respect of which it is proposed to incur such expenditure, and may also furnish a supplemental estimate providing for any modifications which they may deem it advisable to make in the distribution of the amount to be raised and expended in the official year then current for the purposes of this Act. It shall be lawful for the Governor in Council to pass such orders as he shall think fit upon the original or supplemental estimate so submitted to him, and such orders shall be binding upon the Commissioners, and shall be carried out by them so far

Sec. 31.

Sec. 32.

Sec. 33.

as the means at their disposal will permit. The Commissioners shall, at such time or times and in such form as the Governor in Council shall direct, furnish an Annual Report of their Proceedings, and Statements in detail of all the works executed by them, and of all sums received and expended by them. All the Municipal Accounts shall be audited by such person and in such manner as the Governor in Council shall direct. The Annual Report shall be published in the *District Gazette.* Nothing in this Act contained shall be deemed to affect the power of Government to appoint Local Committees for the management of schools, dispensaries, and other institutions maintained or aided out of the funds raised under this Act; provided that such Committees shall act in subordination to the Commissioners under such rules as the Governor in Council shall prescribe. All sums collected under this Act, and all funds appropriated by Government for the purposes of this Act, shall be paid into the nearest Government Treasury of the District, or, with the sanction of Government, into any Branch of the Bank of Madras which may be established in or near to the Town, and shall be credited to an account to be called the Municipal Fund of the Town where they have been raised. Provided always that it shall be competent to the Commissioners, with the sanction of Government, to invest any sums not required for immediate use, either in the Government Savings' Bank or in Government Securities, or in any other form of security which may be approved of by Government. All orders for payment of money from the Municipal Fund shall be signed by the President, or in his absence, by the Vice-President, or in the absence of the Vice-President, by any two of the Commissioners.

Sec. 34. Sec. 35. Sec. 36. Sec. 37.

Sec. 38. 7. ***Rates, Taxes, Tolls, and Fees leviable under this Act.*** It shall be lawful for the Commissioners, with the approval of the Governor in Council, to

levy, for the purposes of this Act, rates and taxes, which may consist of a rate on houses, buildings, and lands, according to the annual value thereof; or of a tax upon arts, professions, trades, and callings; or of taxes on carriages, horses, and other animals as described in Schedule C. to this Act annexed; or of fees on the registration of carts; or of a toll upon carriages, carts, and animals entering the Municipal limits. It shall be lawful for the Commissioners, with the approval of the Governor in Council, to raise the Funds required for the purposes of this Act, from all or any one or more of the above sources as they shall decide. And the Commissioners may exempt, in whole or in part, from the payment of any rate or tax under this Act, any person who, by reason of poverty, may be unable to pay the same, and, with the sanction of the Government, may exempt from the payment of any rate or tax any class of persons whom the said Commissioners may deem it expedient to exempt from such payment.

Sec. 39. No tax, rate, toll, fee, or assessment shall be payable under this Act for any period for which payment shall have been made on the same account under Madras Act X. of 1865 or on account of any rate or cess under Madras Acts VI. of 1863 and III. of 1866, respectively.

Sec. 40. 8. ***Rates to be levied on Houses, Buildings, and lands, under this Act.*** If it shall be determined by the Commissioners, with the approval of the Governor in Council, to levy, for the purposes of this Act, rates on houses, buildings, and lands, according to the annual value thereof, such rates shall be levied as provided in Sections 41 to 56 of this Act.

Sec. 41. The annual rate shall be imposed by assessing a percentage which shall not exceed seven and a half per centum on the annual rent for which the houses, buildings, and lands liable to the rate might reasonably be expected to be let; provided that it shall be at the option of the Commissioners, in lieu of such rate, to levy upon any lands unappropriated to any building or premises, or upon any native

huts with their appurtenances, a fixed annual rate not exceeding Rupees four for every eighty square yards occupied by them respectively. Any rate levied under this Section shall be due and payable by the owner of the said houses, buildings, and lands respectively, from and after the end of the first quarter of the official year. The Commissioners shall exempt from assessment any house, building, or land, the annual value whereof is less than six Rupees, if the same be the sole rateable property of the owner. No building ordinarily used as a place of public worship, or as a public choultry, hospital, or dispensary, and no building exclusively used for charitable purposes, shall be liable to any rate.

Sec. 42. The annual value at which lands, houses, buildings, or huts, are to be assessed, shall be fixed by the Commissioners; and such lands, houses, buildings, and huts shall be assessed upon the value so fixed. Provided that the value of a house or building so fixed shall not include the value of any machinery or furniture contained therein.

Sec. 43. The annual value assessed by the Commissioners as hereinbefore provided, shall be entered in a book to be kept at the Office of the Commissioners, wherein shall also be written in distinct columns the name of the owner of the property, or, if the occupier, and not the owner is the person liable to pay the rate, the name of the occupier, the designation of the property, either by name or number, sufficient to identify the same, together with the name of the street or division in which such property is situate, and the amount of the rate assessed thereon.

Sec. 44. The annual value at which lands, houses, buildings, or huts, are assessed at the date of this Act coming into operation, shall stand as entered in the book kept at the Office of the Commissioners under (Madras) Act X. of 1865, and shall be taken to be the first valuation made under this Act, until such time as the Commissioners shall have caused a new valuation to be made under Section 42 of this Act. When the name of the owner or

Sec. 45. occupier is not known, it shall be sufficient to designate him in the said book, and also in any notice or other proceeding under this Act, as the "owner" or the "occupier" of the property on which the rate is assessed, without further description. Sec. 46. The Commissioners may require the respective owners or occupiers of houses, buildings, or lands, to furnish them with Returns of the measurements and of the rent or annual value thereof; and they, or any person appointed by them for that purpose, at any time between sunrise and sunset, may enter, inspect, and measure any such houses, buildings, or lands, after having given forty-eight hours' previous notice of their intention to the occupier thereof. When the valuation of the houses, buildings, or lands shall have been completed, the Commissioners shall cause lists, containing the valuation and rate assessed, to be made out, and shall give public notice thereof, and of the place where the lists or copies thereof may be inspected; and every person claiming to be the owner or occupier of property included in the assessment, or the agent of such person, shall be at liberty to inspect such lists, and to make extracts therefrom, without the payment of any fee. Sec. 47. The Commissioners shall, at the same time, give public notice of a day and hour, not being less than one month from the publication of such notice, when they will proceed to revise the said valuation and assessment; and in all cases in which any property is for the first time assessed, or the assessment is increased, shall give special notice thereof to the owners or occupiers of such property. All appeals against such valuation and assessment shall be made at or before the time fixed in the notice. Sec. 48. After the appeals have been inquired into, and after the revision of the valuation and assessment has been completed, the amendments made in the lists shall be authenticated by the signature of not less than two of the Commissioners, who shall, at the same time, certify under their signatures that no valid

objection has been made to the valuation and assessment in the said lists, except in the cases in which amendments have been made as shown therein, and, subject to such amendments as may thereafter be duly made, the rate so assessed shall be deemed to be the rate for the whole year for which the assessment shall be made. Provided always, that the President or Vice-President may, at any time, amend the said lists by inserting therein the name of any person whose name ought to be so inserted, or by inserting any property liable to the rate, after giving notice to such person as may be interested in the making of the amendment, of a day, not being less than fifteen days from the date of the service of such notice, when such amendment is to be made; and, in all cases in which any property is inserted as liable to the rate, the amendment shall be considered to have been made at the expiration of fifteen days from the time when the person interested first received notice thereof: and any person interested in such amendment may appeal to the said Commissioners, by application in writing left at their Office three days before the day fixed in the notice for such amendment.

Sec. 49. It shall not be necessary to prepare new lists or to fix the percentage of annual rate every year; but the Commissioners may adopt the annual rate and the valuation and assessment contained in the lists for the preceding year (with such alterations as may, in particular cases, be deemed necessary), as the annual rate, valuation, and assessment for the year following; provided that public notice of such valuation and assessment shall be given in the manner prescribed in Section 47 of this Act.

Sec. 50. When any house shall have been vacant for sixty or more consecutive days during any year, the Commissioners shall remit so much of the rate of that year as may be proportionate to the number of days the said house may have remained unoccupied; provided that the owner of such house, or his agent, shall have given to the Commissioners notice in writing of the vacancy thereof, and

that the amount of rate to be remitted shall be calculated from the date of the delivery of such notice. When
Sec. 51. any sum is due for or on account of any rate or tax leviable under Sections 41 to 47 of this Act, the Commissioners shall cause to be presented to the person liable to the payment thereof a bill for the amount. Such bill shall contain a statement of the period and a description of the property for which the charge is made. If the bill be
Sec. 52. not paid by the person liable to pay the same within ten days from the presentation thereof, the Commissioners may cause to be served upon such person a notice of demand in form No. 1.* in Schedule A. I. to this Act annexed, or to the like effect; and, if such person shall not, within seven days from the service of such notice of demand, pay the sum due or show sufficient cause for non-payment of the same, such sum, with all costs, may be levied by distress and sale of the moveable property, wherever found within the limits of the Municipality, of the defaulter, under a warrant in form No 2 † in Sche-

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*Schedule A. I.

No. 1.

Notice of Demand.

Take notice that the Commissioners of——————demand from you the sum of—————due from you for —————the months of—————187—, and that if the sum due is not paid into the Office of the Commissioners at ——— or if sufficient cause for the non-payment of the sum is not shown to the Commissioners within seven days from the service of this notice, a warrant of distress will be issued for the recovery of the same with costs.

Date————— (*Signature of the President or Vice-President.*)

† No. 2.

Distress Warrant.

To (*here insert the name of the Officer charged with the execution with the warrant.*)

Whereas——————of——————has not paid or shown sufficient cause for the non-payment of the sum of—————Rupees due for the rates (or taxes) [or rates and taxes] mentioned in the margin for the months of——————187—, although the said sum has been duly demanded in writing from the said—————— and seven days have elapsed since the service of the notice of demand: This is to command you to distrain the property of the said——————————to the amount of the said sum of—————Rupees and such further sum as may be sufficient to

dule A.I. or to the like effect, to be issued for that purpose by the Commissioners. For every notice of demand under this Section, which the Commissioners shall cause to be served upon any person, a fee not exceeding one Rupee, the amount of which shall be fixed by the Commissioners, shall be paid by such person. Such fee shall be added to the amount of the rate or rent in respect of which the notice is given, and, if not duly paid, shall be levied in the same manner as such rate, rent, or tax may be levied.

Sec. 53. If the sum due on account of any rate, from the owner of any house, building, or land, remains unpaid, after notice of demand has been duly served, the Commissioners may demand the amount from the occupier for the time being of such house, building, or land, and, on non-payment thereof, may recover the same by distress and sale of any goods and chattels found on the premises; and, in such case, the occupier may deduct from the next and the following payments of his rent, the amount which may be so paid by or recovered from him.

Sec. 54. The Officer charged with the execution of the warrant of distress shall make an inventory of the property seized under such warrant, and shall, at the same time, give a notice in writing, in form No. 3* in Schedule A.I. to the person in possession thereof

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defray the charges of taking, keeping, and selling such distress; and, if within seven days next after such distress, the said sum shall not be paid, together with such further sum as may be sufficient to defray the charges of taking, and keeping such distress, to sell the said property, and having paid and deducted out of the proceeds of the sale the said sum of ——————Rupees and the charges of taking, keeping, and selling such distress, to return the surplus (if any) on demand to the person whom you shall find in possession of the said property. If sufficient distress cannot be found of the property of the said —————— ——————you are to certify the same to us together with this Warrant.

Date—————— *(Signature of the President or Vice-President.)*

*No. 3.

FORM OF INVENTORY AND NOTICE.—(Section 54.)

(State particulars of Goods seized.)

Take notice that I have this day seized the property specified in the above inventory for the sum of——————Rupees due for the rates (or taxes) mentioned in the margin for the months of—————— ——————187—, and that unless you pay

at the time of the seizure, that the said property will be sold as therein mentioned. If the warrant is not discharged or suspended by the Commissioners, the property seized shall be sold under their orders, and they shall apply the proceeds or such part thereof as may be necessary, in discharge of the said warrant and costs, and of all expenses of and incident to the custody of the property; and the surplus (if any) shall be returned on demand, if made within twelve months from the date of sale, but not otherwise, to the person in possession of the property at the time of the seizure. Any balance remaining unclaimed at the end of twelve months shall be paid to the credit of the Municipal Fund. The fees payable upon distraints under this Act shall be such as are set forth in the Table of Fees in Schedule A.* No distress levied by virtue of this Act shall be deemed unlawful, nor shall any party making the same be deemed a trespasser, on account of any defect or want of form in the notice, schedule, summons, notice of demand, warrant of distress, inventory, or other proceeding relating thereto, nor shall such party be deemed a trespasser *ab initio* on account of any irregularity afterwards com-

Sec. 55.

Sec. 56.

into the Office of the Commissioners of ....the amount due, together with the costs of this distress, within seven days from the day of the date of this notice, the property will be sold.

Date———— (*Signature of the Officer executing the Warrant of Distress.*)

* Schedule A.

Table of Fees payable upon distraints under this Act.

Sums distrained for.	Fee. Rs.	As.	Sums distrained for.	Fee Rs.	As.
Under 1 Rupee	0	4	35 and under 40 Rupees	4	0
1 and under 5 Rupees	0	8	40 „ 45 „	4	8
5 „ 10 „	1	0	45 „ 50 „	5	0
10 „ 15 „	1	8	50 „ 60 „	6	0
15 „ 20 „	2	0	60 „ 80 „	7	8
20 „ 25 „	2	8	80 „ 100 „	9	0
25 „ 30 „	3	0	100 and above 100 „	10	0
30 „ 35 „	3	8			

The above charge includes all expenses, except when peons are kept in charge of property distrained, in which case three Annas must be paid daily for each man.

mitted by him; but all persons aggrieved by such irregularity may recover full satisfaction for any special damage sustained by them, in any Court of competent jurisdiction.

Sec. 57. 9. ***Tax on Arts, Professions, Trades and Callings.*** If it shall be determined by the Commissioners, with the approval of the Governer in Council, to levy, for the purposes of this Act, a tax on arts, professions, trades, and callings, such tax shall be levied as provided in Section 58 to 61 of this Act. Every person, who shall within the Town exercise any of the arts, professions, trades, or callings specified in Schedule B.*, shall cause his

Sec. 58.

***Schedule B.**—(Section 58.)

Arts, Professions, Trades and Callings liable to be taxed.

Class I.

	Yearly.
Every Joint Stock Company registered in India, trading with a paid-up capital of one lac of Rupees or upwards	Rs. 100

Class II.

Every Joint Stock Company registered in India, trading with a paid-up capital of less than one lac of Rupees	„ 50
Every Civil or Military Officer under Government, whose pay or salary amounts to Rupees 1500 a month or upwards	„ 50
Every Abkarry Renter, and every Merchant, Banker, Sowcar, Wholesale Trader or Commission Agent	„ 50
Every Practising Barrister	„ 50
Every Owner of a Press for Cotton, or of a Coffee Cleaning Establishment or Saw Mills	„ 50
Every Hotel-keeper, Boarding House-keeper, Shop-keeper, Manufacturer, Artisan or trader, the gross rental of whose shop or place of business is estimated at Rs. 1200 per annum or upwards	„ 50

Class III.

Every Civil or Military Officer under Government whose pay or salary amounts to 800 Rs. per month and is less than Rs. 1500 per month, and every person in the service of any Joint Stock or other Public Company or Trading Firm whose salary amounts to Rs. 800 per month or upwards	„ 25
Every Merchant, Banker, Sowcar, Wholesale Trader or Commission Agent, not assessed under Class II.	„ 25
Every Practising Barrister not assessed under Class II., and every Attorney-at-law, Proctor, Notary Public, or Pleader practising in any Civil and Sessions Court, Principal Sudder Amin's Court, or Court of Small Causes	„ 25

name to be registered in the Office of the Commissioners not less than thirty days before the expiration of the current official year, and shall take out a certificate of such registration, and shall pay, in respect thereof, the rates mentioned in the said Schedule B. Such annual sum shall be payable in two equal

	Yearly
Every practising Surgeon, Physician, Dentist, Architect or Civil Engineer .	Rs. 25
Every owner or farmer of a Bazaar	„ 25
Every owner of a Press for Cotton, or of a Coffee Cleaning Establishment or of Saw Mills, not assessed under Class II., and every owner of a Printing Press, or of a Press for Oil, Jute, Hides or other materials; and every Auctioneer .	„ 25
Every Hotel-keeper, Boarding House-keeper, Shop-keeper, Manufacturer, Artisan, or trader, the gross rental of whose shop or place of business is estimated at Rupees 500 a year or upwards	„ 25
Class IV.	
Every person holding a Civil Appointment under Government, or in the service of any Joint Stock or other Public Company or Trading Firm, whose salary amounts to Rupees 400 a month and is less than Rupees 800 a month . . .	„ 12
Every Practising Licentiate of Medicine, Apothecary, and Veterinary Surgeon.	„ 12
Every Keeper of a Spirit Shop, Punch House, or Billiard Room, or wholesale Produce Depot	„ 12
Every Hotel-keeper, Boarding House-keeper, or Shop-keeper, or Retail Dealer, Manufacturer, Artisan, or Trader, the gross rental of whose shop or place of business is estimated at more than Rupees 100, but less than Rupees 500 a year	„ 12
Every Pleader and Practising Vakeel not included in Class III	„ 12
Every Broker, or other person employed in the transfer or purchase of Imports or Exports, or in the sale of Government Securities, Shares and Bills of Exchange, or in procuring freight.	„ 12
Class V.	
Every person holding a Civil appointment under Government, or in the service of any Joint Stock or other Public Company, or Trading Firm, whose salary amounts to Rupees 200 a month and is less than Rupees 400 a month . .	„ 6
Every Hotel-keeper, Boarding and Lodging House-keeper, Shop-keeper, Retail Dealer, Manufacturer, Artisan or Trader, not included in Class III. or Class IV.	„ 6
Every Pawnbroker and every Trader, Artisan, or Merchant having a shop or place of business not included in Class IV	„ 6
Class VI.	
Every person holding a Civil Appointment under Government or in the service of any Joint Stock or other Public Company or Trading Firm, whose salary amounts to Rupees 100 per month, and is less than Rupees 200 per month . . .	„ 3
Every Keeper of a permanent stall at a Public Market.	„ 3
Every Native Doctor not included in any other Class	„ 3
Every Pawnbroker and every Trader, Artisan, or Merchant having a shop or place of business not included in Class V.	„ 3

half-yearly instalments, of which the first shall be payable on or before the first day of the official year, and the second on or before the first day of the half-year next succeeding. Provided that no person who shall prove that he has paid the tax prescribed in this Section in any one Municipality, shall be required to pay the same for the same half-year in any other Municipality, unless it shall appear that he has exercised in both Municipalities within the same half-year the art, profession, trade, or calling in respect of which he has been taxed. The Commissioners shall determine under which of the classes mention-

Sec. 59. ed in Schedule B. to this Act annexed, every person liable to be taxed as aforesaid shall be assessed, and shall, from time to time, declare what are to be considered bazaars or public markets within the meaning of this Act. A person who carries on several kinds of business, and may come under

Sec. 60. more than one of the designations in Schedule B., shall be chargeable only under one of such designations, at the discretion of the Commissioners. On or about the first day of each official year, the Commissioners shall prepare

Sec. 61. a list of the persons to be taxed under this Act for the year then commencing, which list shall state the profession, trade, or calling of each of the persons therein named, the class under which he is assessed, and the sum payable by him; and such list shall be filed in the Office of the said Commissioners, and shall be open to public inspection at all reasonable times,

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Class VII. *Yearly*

Every person holding a Civil Appointment under Government, or in the service of any Joint Stock or other Public Company or Trading Firm, whose salary amounts to Rupees 50 a month and is less than Rupees 100 a month	Rs.	2

Class VIII.

Every Retail Dealer, Manufacturer, Artisan, Trader or keeper of a shop or stall not included in any other class, or Money Changer	"	1
Every Pedlar, Hawker, or itinerant dealer	"	1
Every person holding a Civil Appointment under Government, or in the service of any Joint Stock or other Public Company or Trading Firm, whose salary amounts to Rupees 30 a month and is less than Rupees 50 a month.	"	1

and notice in writing shall be given to each person assessed of the class under which he is assessed and of the amount payable by him in respect of such assessment; and he shall be at liberty to appeal against such assessment to the Commissioners, and written notice of appeal shall be left at the Office of the Commissioners within one week after notice of assessment has been received, and such appeal shall be finally determined by the Commissioners at their next Meeting, or at such other time as they may signify to the appellant as the time at which such appeal will be heard: provided that it shall be competent to the Commissioners to revise the list at any time in the course of the year.

Sec. 62. If any person who has received notice of assessment as aforesaid shall exercise his art, profession, trade, or calling, for the space of two months in any one official year, without having paid the tax in respect thereof as required by Section 58, he shall be liable, on conviction before a Magistrate, to pay the full amount of his assessment, and a further penalty not exceeding twice the amount which would have been payable by such person in respect of such tax for the entire year; and the Commissioners shall thereupen register his name in their office and shall grant him a certificate of such registration.

Sec. 63. 10. ***Taxes on Carriages, Horses, and other Animals.*** If it shall be determined by the Commissioners, with the approval of the Government, to levy, for the purposes of this Act, taxes on carriages, horses, and other animals, such taxes shall be levied as provided in Sections 64 to 72 of this Act.

Sec. 64. A tax, at a rate not exceeding the rates specified in Schedule C.* shall be imposed

***Schedule C.**

Vehicles and animals liable to taxation, with the maximum rates of taxation.

		Half-yearly	
For every 4 wheeled Carriage on springs drawn by two Horses . . .	Rs.	9	0
For every 4 wheeled Carriage on springs drawn by one Horse, or a pair of Ponies under thirteen hands, or by a pair of Bullocks or Buffaloes . . .	„	4	8
For every 2 wheeled Carriage on springs drawn by Horse, Mule, Bullock or Buffalo	„	3	0

upon every carriage, horse, ass, dog, bull, bullock, male buffalo, camel and elephant, kept within the Town, and shall be payable in advance. Provided that this Section shall not apply to, or include carriages, horses, or other animals the property of the Municipal Corporation, or vehicles kept for sale and not used for any other purpose, if the property of, and kept by, *boná fide* dealers in such vehicles. The owner or person having the charge of every carriage, horse, ass, dog, bull, bullock, male buffalo, camel, or elephant, kept within the town, shall, within one month from the date on which the approval of the Government in Section 63 mentioned, shall have been notified in the *District Gazette*, and thenceforward, within thirty days from the first day of the official year and the first day of the next succeeding half-year, send to the Office of the Commissioners a statement in writing signed by him, containing a description of the vehicles and animals liable to the tax, for which he desires to take out a license. The owner shall, at the same time, pay to the Commissioners the half-yearly taxes payable by him, according to the rates given in Schedule C. to this Act annexed. Any person becoming possessed, between the first day of the official year and the first day of the next succeeding half-year, or between such last mentioned day and the first day of the next official year, of a carriage or animal so kept, shall, within thirty days of becoming so possessed, send to the Office of the Commissioners a similar statement, together with the full amount payable for the then current half-year according to the said Schedule. Provided always, that no person shall be liable to be taxed under this

Sec. 65.

	Half-yearly		
For every Horse	Rs.	4	8
For every Pony under thirteen hands, or Mule	„	1	8
For every Elephant	„	12	0
For every Camel	„	6	0
For every Pony, under eleven hands	„	0	8
Every Bullock or Buffalo	„	0	8
Every Ass	„	0	4
Every Dog	„	0	4

Section for any carriage or animal which shall have been in his possession for thirty days only, or any less period, in any half-year. On receiving the amount of the taxes

Sec. 66. as aforesaid, the Commissioners, or some person duly authorized by them in that behalf, shall give to the person paying the same a licence for each of the vehicles and animals for the period in respect of which the money is received. The owner of every carriage and animal aforesaid, who shall have received a licence for the same, shall, at all reasonable times during the said period, be bound, under a penalty in default thereof not exceeding five Rupees, to produce such licence when called upon to do so by the Commissioners or any person duly authorized in writing by them to demand its production.

Sec. 67. If the owner or person having the charge of any carriage or animal so kept as aforesaid shall not have duly taken out a licence under the last preceding Section, he shall, on conviction before a Magistrate, be fined the full amount payable by him in respect of such carriage or animal, and such further sum not exceeding twenty Rupees as the Magistrate may direct; and the Commissioners shall thereupon give him a licence for the vehicles and animals in respect of which he has been fined as aforesaid.

Sec. 68. All carriages kept for the purpose of being let out for hire, by the day or trip, shall bear a registration number, in such manner as the Commissioners shall direct; and any owner of such carriage, who shall fail to affix the registration number assigned to such carriage, shall be liable to a fine not exceeding ten Rupees.

Sec. 69. The Commissioners, at their discretion, may compound for any period not exceeding one year, with livery stable-keepers and other persons keeping carriages or animals aforesaid, for hire, for a certain sum to be paid for all the carriages or animals so kept by such persons, in lieu of the taxes specified in Schedule C. And, if any person, having so compounded, shall refuse to pay the sum compound-

ed for, on the written demand of the Commissioners, such person shall, on conviction before a Magistrate, be liable to a fine not exceeding three times the amount so payable. Whenever the owner of a carriage or animal, as aforesaid,

Sec. 70. kept for the time being in premises situated within the Town, shall not reside in the Town, the tax due for such carriage or animal shall be recoverable from the person in whose premises it is for the time being kept. The Commissioners shall, from time to time, cause to be prepared

Sec. 71. and entered in distinct columns, in a book to be kept at the Office of the Commissioners, and to be open to the inspection of any person who shall apply for leave to inspect the same, a list of the persons who, during the then current period of six months, shall have received a licence under Section 66 of this Act, and of the vehicles and animals in respect of which they may have paid. It shall be lawful

Sec. 72. for the Commissioners, or any persons authorized by them in writing for that purpose, at any time between sunrise and sunset, to enter and inspect any stable or coach-house, or any place wherein they may have reason to believe that there is any vehicle or animal liable to taxation under Section 64 of this Act, for which a licence has not been duly taken out; and the Commissioners may summon any person whom they have reason to believe to be liable to the payment of any tax under the last mentioned Section, or any servant of such person, and may examine such person or servant as to the number and description of the carriages, horses, or other animals, in respect of which such person is liable to be taxed. Whoever being so summoned shall, without lawful excuse, fail to appear in pursuance of the summons, and whoever hinders or obstructs the Commissioners, or any person authorized by them in writing as aforesaid, from or in entering or inspecting any such stable, coach-house, or place, shall be liable, on conviction before a Magistrate, to a penalty not exceeding fifty Rupees.

11. ***Registration of Carts and other Vehicles without springs.*** If it shall be determined by the Commissioners, with the approval of the Government, to levy, for the purposes of this Act, fees for the registration of carts and other wheeled vehicles without springs, such registration shall be made and fees levied as provided in Sections 74 to 76 of this Act.

Sec. 73.

Every cart and other wheeled vehicle without springs kept within the Town, shall be registered in the Office of the Commissioners with the name and residence of the owner, and shall bear the number of such registration in such manner as the Commissioners shall direct. Provided that this Section shall not apply to, or include conservancy carts or other such vehicles belonging to the Municipal Corporation.

Sec. 74.

The registration of carts and other vehicles under the last preceding Section, shall be made, and the numbers assigned half-yearly, upon such days as the Commissioners shall notify; and such fee, as they shall fix, not exceeding two Rupees, shall be paid for each registration. Any person becoming possessed, between the first day of the official year and the first day of the next succeeding half-year or between such last mentioned day and the first day of the next official year, of any such cart or other vehicle which has not been registered for the then current half-year, shall, within fifteen days of becoming so possessed register the same; and the Commissioners shall grant registration in every such case, on payment of the fee for the current half-year. When any registered cart or other vehicle is transferred within any half-year, it shall be registered anew in the name of the person to whom it has been transferred; and a fee, not exceeding four annas, shall be paid for every such last-mentioned registration. The register of carts, and other wheeled vehicles without springs, shall be open to public inspection at all reasonable times without charge.

Sec. 75.

Whoever owns or keeps any cart, or other wheeled vehicle not on springs, required by this

Sec. 76.

Act to be registered, without having caused the same to be registered under the last preceding Section, or shall fail to affix thereto the registration number prescribed in Section 74, shall be liable, on conviction before a Magistrate, to a fine not exceeding ten Rupees; and the Commissioners, or any Officer duly authorized by them, may seize, or cause to be seized, any such cart, or other vehicle (provided the same be not employed at the time of seizure in the conveyance of any passengers or goods), together with the horses, bullocks, or other animals drawing the same, and may detain them; and all Police Officers are hereby required, on the application of the Commissioners or other Officer as aforesaid, to seize and detain the same. If the person owning or keeping such cart, or other vehicle, shall be convicted before a Magistrate under this Section, and ordered to pay a fine, and if the fine be not paid or if the vehicle seized be not claimed within ten days, such vehicle, together with the animals seized with it (if any), may be sold by auction by order of the Commissioners, and the proceeds applied to the payment of the fine and to the costs and charges incurred on account of the seizure, detention, and sale; and the surplus (if any), if not claimed by the owner or the person keeping such cart or other vehicle within a further period of sixty days, shall be credited to the Municipal Fund.

Sec. 77. 12. ***Tolls payable for Carriages and other vehicles, and for Animals entering the Town.*** If it shall be determined by the Commissioners, with the approval of the Governor in Council, to levy, for the purposes of this Act, tolls on carriages, carts, and animals entering the Municipal limits, such tolls shall be levied as provided in Sections 78 to 84 of this Act.

Sec. 78. Tolls, not exceeding the rates mentioned in Schedule D.* shall be levied upon all

*Schedule D.

Maximum Rates of Tolls payable on entering the Municipal Limits.

	Rs.	As.	P.
On every four-wheeled Carriage on springs.	0	8	0
Do. two do. do.	0	4	0

carriages, carts, and animals entering the Municipal limits; and the Commissioners may construct toll-bars, gates, and gate-keepers' stations, and may place the collection of such tolls under the management of such persons as may appear to them proper, or may lease out the same, and shall frame bye-laws, in manner hereinafter provided, for the guidance of such toll-collectors; and all persons employed in the management and collection of such tolls shall be liable to the same responsibilities as would attach to them if employed in the collection of any assessment or tax under this Act. Provided that this Section shall not apply to carriages, carts, and animals licensed or registered by the Commissioners. Provided also that no more than one payment of tolls shall be demanded for, and in respect of, any carriage, cart, or animal, in any one period of twenty-four hours counted from midnight to midnight. In case of non-payment of any such toll on demand, the Officer appointed or duly authorized to collect the same may seize any carriage, or animal, on which it is chargeable, or any part of its burden of sufficient value to defray the toll. If any toll, together with the cost arising from such seizure and custody, remains undischarged for forty-eight hours, the Commissioners may sell the property seized, for discharge of the toll and of all expenses occasioned by such non-payment, seizure, custody, and sale. Any balance that may remain shall be returned, on demand, if made within twelve months, to the owner of the property, and, if unclaimed after such period, shall be credited to the Municipal Fund. After seizure of the property

Sec. 79.

		Rs.	As.	P.
On every Jatka, hackery on springs or cart drawn by men, buffaloes bullocks, horses, ponies, asses, or mules, laden		0	4	0
Do.	do. do. do. not laden	0	2	0
Do.	Buffalo, or bullock, laden	0	1	0
Do.	Horse, laden or ridden	0	2	0
Do.	do. not laden or ridden	0	1	0
Do.	Pony or Ass, laden or ridden	0	1	0
Do.	Elephant	1	0	0
Do.	Camel	0	4	0

as aforesaid, the Commissioners shall forthwith issue a notice in writing that, after the expiration of two days, exclusive of Sunday, they will sell, at such place as they may state in the notice, the property by auction. Provided that if, at any time before the sale has actually begun, the person whose property has been seized shall tender to the Commissioners, or other Officer appointed by them, the amount of all the expenses incurred and of the toll payable by him, the Commissioners shall forthwith release the property seized. 'No tolls shall be paid for the passage of Troops on their march, or of

Sec. 80. Military or Government stores, or of Military or Police Officers on duty, or of any person or property in their custody, or of conservancy carts or other such vehicles belonging to the Municipal Corporation; but no other exemption from payment of the tolls levied under this Act shall be allowed. It shall be lawful for the Commissioners to compound

Sec. 81. with persons living outside the Municipal limits for a sum to be paid annually or half-yearly, in lieu of all tolls payable under the provisions of this Act in respect of carriages, carts, or animals entering the Municipal limits; and the Commissioners shall issue licences for such carriages, carts, or animals; and, while such licences shall remain in force, such carriages, carts, and animals shall be exempt from all tolls, as aforesaid, upon entering the Municipal limits: provided always that such composition shall include all the carriages, carts, and animals possessed by the person compounding. In all cases of resistance to the lawful authority of the toll-collectors,

Sec. 82. all Police Officers shall be bound to assist the toll-collectors, when required; and, for that purpose, shall have the same power which they have in the exercise of their ordinary Police duties. Every person, other than persons

Sec. 83. appointed or duly authorized to collect the tolls under this Act, who shall levy or demand any toll, and also every person who shall unlawfully and extortionately demand or take

any other or higher toll than the lawful toll, or, under color of this Act, seize or sell any property, knowing such seizure and sale to be unlawful, or in any manner unlawfully extort money or any valuable thing from any person under color of this Act, shall be deemed to have committed the offence of cheating, or extortion, as the case may be, and shall be liable to such punishment as is prescribed for those offences respectively by the Indian Penal Code. A table of the tolls authorized to be taken at any toll-gate or station, legibly written or painted in English words and figures, and in the vernacular language or languages of the District, shall be put up in a conspicuous place near such gate or station.

Sec. 84.

13. *Appeals.* Appeals against any rate, tax, or fee, assessed or levied under this Act, shall be heard and determined by not less than three Commissioners, of whom the President or the Vice-President shall be one; and their adjudication, and the assessment, by the Commissioners, of any rate, when no appeal is made, as hereinbefore provided, shall be final. And no person shall contest any assessment in any other manner than by appeal, as hereinbefore provided.

Sec. 85.

No appeal shall lie against any assessment on any land, house, or building, unless it be preferred within one month after public notification of the assessment, as provided in Section 47 of this Act, or within one month after service of the special notice directed in the same Section. And no appeal against any tax or registration fee shall lie, unless preferred within one month from the time of such tax being charged. Provided that no appeal shall be entertained, unless the amount of such assessment, tax, or fee shall be deposited with the Commissioners on or before the day on which such appeal shall be lodged. No assessment, and no charge or demand of rate, tax, or fee made under the authority of this Act, shall be impeached or affected by reason of any mistake in the name of any person liable to pay the rate, tax, or fee, or

Sec. 86.

Sec. 87.

in the description of any property or thing liable to the rate, tax, or fee, or any mistake in the amount of assessment, provided that the directions of this Act be, in substance and effect, complied with.

14. *Registration of Births and Deaths.*

Sec. 88. The Commissioners shall keep in their Office a Register of all Births and Deaths in the Town, and for this purpose they may divide the Town into such and so many Districts as they shall think fit, and shall appoint a person to be Registrar of Births and Deaths within the Town; or, in case of the division of the Town into Districts, for every such District they shall appoint a person to be Registrar of Births and Deaths within such District. Every Registrar shall

Sec. 89. reside within the Town or District of which he is Registrar and shall cause his name, with addition of Registrar of Births and Deaths or the Town or District for which he shall be so appointed, to be placed in some conspicuous place on or near the outer door of his own dwelling house; and the Commissioners shall cause to be printed and published a list containing the name and abode of every such Registrar in the Town. The Commissioners shall cause to be pre-

Sec. 90. pared and printed a sufficient number of Register Books for making entries of all births and deaths which may take place within the Town, according to such forms and instructions as may from time to time be prescribed by the Governor in Council, and published in the *Fort St. George* and *District Gazettes.* Extracts from the Register shall be furnished at such times and to such Officers as the said Governor in Council may appoint. Every Registrar shall in-

Sec. 91. form himself carefully of every birth and death which may happen in his Town or District after this Act comes into operation, and shall learn and register, as soon as conveniently may be after the event, the particulars required to be registered, according to the forms prescribed as aforesaid, touching every such birth and death, as the case may be, which shall

not have been already registered. The father or mother of
Sec. 92. every child born in the Town, or in case of the death, illness, absence, or inability of the father or mother, some person who was present at or in attendance during the child-birth, shall, within twenty days next after the day of every such birth, give information to the Registrar, according to the best of his or her knowledge and belief, of the several particulars hereby required to be known and registered touching the birth of such child.

Sec. 93. Some one of the persons present at the death, or in attendance during the last illness, of every person dying in the Town, or, in case of the death, illness, inability, or default of all such persons, the occupier of the building or tenement, or, in case the occupier be the person who shall have died, some inmate of the building or tenement in which such death shall have happened, shall, within twenty days next after the day of such death, give information to the Registrar, according to the best of his knowledge and belief, of the several particulars hereby required to be known and registered touching the death of such person. It shall also be the duty of every person who is conducting or performing the funeral ceremonies of any person who has died within the Town, when required, to furnish to the Registrar, or to any person authorized by him, such information as he may possess, touching the said several particulars.

Sec. 94. Any person whose duty it shall be to give information to a Registrar under the two preceding Sections, who shall refuse or neglect to give such information, shall be liable to a penalty not exceeding twenty Rupees for each offence.

Sec. 95. Every person by whom the information contained in any Register of Births, or Deaths, under this Act, shall have been given, shall, if he can write, sign in the Register his name, description, and place of abode, or, if he cannot write, shall put his mark in the Register to his name, description, and place of abode.

Sec. 96. 15. *General Conservancy Clauses.* The Commissioners shall provide all cattle, carts, and implements required for the removal of night-soil, dung, and other filth, and shall, from time to time, appoint or provide places convenient for the deposit of such night-soil, dung, and other filth, and for keeping all cattle, carts, and implements required for the removal thereof, and for other purposes of conservancy. Sec. 97. It shall be the duty of the occupier of every house within the limits of any Town to which this Act shall be applied, to remove from his premises all night-soil, dung, and other filth, into carts provided by the Commissioners for the purpose of carrying away the same, and at such times and in such manner as the Commissioners may direct. Provided that if the occupier of any house shall prefer to carry away the said night-soil, dung, or other filth, it shall be open to him to do so, in conformity with the provisions of Section 102 of this Act. Sec. 98. All dirt, ashes, rubbish, sewage, soil, dung, and filth, collected by the Commissioners from the streets, houses, privies, sewers, and cess-pools, shall be held to be the property of the said Commissioners, who shall have power to sell and dispose of the same; and the money arising from the sale thereof shall form part of the Municipal Fund. Sec. 99. The Commissioners, may cause any number of moveable or fixed dust boxes, or other convenient receptacles wherein dust and rubbish may be temporarily deposited until removed and carried away, to be provided and placed in convenient situations, and may require the occupiers of houses in streets to cause all such matter as aforesaid to be deposited daily, or otherwise periodically, in the said receptacles. Every person, who, after such receptacles have been provided, and after such requisition, shall deposit or cause to be deposited any such matter in any street, except in such receptacles, shall be liable to a penalty not exceeding ten Rupees for each offence. Sec. 100. Whoever commits a nuisance, or deposits, or per-

mits his servants to deposit any dust, dirt, dung, ashes, garden, kitchen, or stable refuse, or filth of any kind, or any animal matter, or any broken glass or earthenware, broken brick, mortar, or other rubbish, in any street or on the pavement, pyal, or verandah of any house, or on any ground between the house and the street, or on any public quay, jetty, or landing place, or on any part of a river-bank, whether above or below high water mark, except in such places and in such manner and at such hours as shall be fixed by the Commissioners, shall be liable to a penalty not exceeding ten Rupees for each offence. Whoever allows any offensive matter from any privy or cess-

Sec. 101.

pool to run, drain, or be thrown into surface drain in any street, shall be liable to a penalty not exceeding ten Ru-

Sec. 102.

pees for each offence. The Commissioners shall, from time to time, fix the hours within which it shall be lawful to remove night-soil or other such offensive matter, and the manner in which such night-soil or other offensive matter, shall be removed. And after notification of the manner and time of such removal, any person who shall not conform to such notification, shall be liable to a penalty not exceeding ten Rupees for each offence. Whoever being the

Sec. 103.

occupier of a house within the limits of any town, keeps, or allows to be kept, for more than twenty-four hours, or otherwise than in some proper receptacle, any dirt, dung, night-soil, filth, or any noxious or offensive matter, in or upon the roof of such house, or in or upon the roof of any out-house, or in any yard, or ground attached to, and occupied by the occupier of, such house, shall be liable to a penalty not exceeding ten Ru-

Sec. 104.

pees for each offence. Whoever being the owner or occupier of any house, building, or land within any Town, whether tenantable or otherwise, suffers the same to be in a filthy or unwholesome state, shall be liable to a penalty not exceeding ten Rupees, and to a further penalty not exceeding ten Rupees for every day after conviction for such offence

during which the offence is continued. The Com-
Sec. 105. missioners shall provide and maintain, in sufficient numbers and in proper situations, common privies and urinals, and shall cause the same to be kept in proper order and to be daily cleansed. It shall also be lawful for the Com-
Sec. 106. missioners to grant to such persons and for such period as they think fit, licences to keep privies for public accommodation, subject to such conditions as may be necessary for the preservation of public health and decency. Any such person holding such licence and failing to observe the conditions prescribed in such licence, shall be liable to a fine not exceeding fifty Rupees. Provided that it shall be lawful for the Commissioners, at any time, on giving one month's notice in writing, to cancel any licence granted under this Section.

16. It shall be lawful for the Commissioners
Sec. 107. to prescribe the form or construction of privy which the owner or occupier of any house or building within the limits of the Town may have on his premises; and such owner or occupier shall have such privy shut out by a wall or fence from the view of persons passing by or residing in the neighbourhood; and any such owner or occupier having a privy constructed in a form different from that prescribed by the Commissioners, or failing to shut it out from public view in the manner hereinbefore directed, shall be liable to a fine not exceeding ten Rupees, and to a further fine not exceeding ten Rupees a day for each day of default or breach of the provisions of this Section, after written notice duly given by the Commissioners to such owner or occupier. All public sewers, drains, and other
Sec. 108. works for conservancy existing in any Town at the time this Act comes into operation, or which may afterwards be made, shall be under the direction and control of the Commissioners. All public sewers, or other works for the
Sec. 109. improvement or the conservancy hereafter required in any Town, shall be constructed under the direction of the

Commissioners, who shall be empowered to purchase any land necessary for such purposes from funds at their disposal; or such land shall, if necessary, be taken under the sanction of Government, under the provisions of any Act heretofore passed, or which shall hereafter be passed, for the acquisition of land for public purposes.

Sec. 110. All branch drains, and all privies and cess-pools within any Town, shall be under the survey and control of the Commissioners, and shall be repaired, and made efficient, at the cost of the owners of the lands and buildings to which the same belong. If any such owner neglect, during eight days after notice in writing, to repair and make the same efficient, in such manner as may be required by the Commissioners, the Commissioners shall cause such drain, privy, or cess-pool, to be made efficient, or if necessary removed, and the expense of such removal or repair shall be paid by the owner or occupier so making default, and shall be recoverable as a debt due to the Commissioners.

Sec. 111. If any such drain, privy, or cess-pool is constructed, after the passing of this Act, contrary to the directions and regulations of the Commissioners, or contrary to the provisions of this Act, or if any person, without the consent of the Commissioners, constructs, re-builds, or unstops any drain, privy, or cess-pool, which has been ordered by them to be demolished or stopped up, or not to be made, every person so doing shall be liable to a penalty not exceeding fifty Rupees. And the Commissioners may cause such drain, privy, or cess-pool to be removed, or may cause such amendment or alteration to be made therein as they think fit; and the expense thereof shall be paid by the person by whom such drain, privy, or cess-pool was improperly constructed, re-built, or unstopped, and shall be recoverable as a debt due to the Commissioners.

Sec. 112. Whoever throws or puts, or permits his servants to throw or put, any earth, dirt, or other filth, rubbish, or night-soil, into any sewer not specially appropriated for such purpose by the Commis-

sioners, shall be liable to a penalty not exceeding ten Rupees for each offence. The Commissioners, or any Officer

Sec. 113. appointed by them for that purpose, may inspect all privies, drains, and cess-pools, within any Town, at any time between sun-rise and sun-set, after six hours' notice in writing to the occupier of any premises in which such privies, drains, or cess-pools are situated, and may, if necessary, cause the ground to be opened where they or he think fit, for the purpose of preventing or removing any nuisance arising from such privies, drains, or cess-pools.

Sec. 114. 17. All public streams, channels, water-courses, tanks, reservoirs, springs, and wells, in any Town shall, for the purpose of this Act, be under the direction and control of the Commissioners. The Commissioners

Sec. 115. shall have power to set apart a sufficient number of convenient tanks, or parts of rivers, streams, or channels, not being private property, for the inhabitants to bathe in, and also to set apart tanks or other places for washing animals or clothes, or for any other purpose connected with the health, cleanliness, or comfort of the inhabitants. Whoever, except as

Sec. 116. permitted by the Commissioners, bathes in any public stream, channel, water-course, tank, reservoir, spring, or well, or in any other manner fouls the water thereof, shall be liable to a fine not exceeding ten Rupees for each offence.

Sec. 117. It shall be lawful for the Commissioners to require, by notice in writing, the owner of any premises to cleanse any private tank, and to drain off and remove any waste or stagnant water within any such premises which may appear to be injurious to health or offensive to the neighbourhood; and if such owner refuse or neglect to comply with such requisition during eight days from the service thereof, the Commissioners, their Officers and workmen, may enter such premises, and do all such necessary acts for all or any of the purposes aforesaid as they shall think fit; and the expense incurred thereby shall be

paid by the owner of such premises so making default, and shall be recoverable as a debt due to the Commissioners. The Commissioners shall, from time to time, as they think fit, cleanse, fill up, or drain, all receptacles of stagnant water, not being within any private enclosure, which shall appear to them likely to prove injurious to the health of the inhabitants, whether such receptacles be the private property of any person, or otherwise.

Sec. 118.

18. If any house or other building, tank, well, or hole or other place, whether on public or private ground, be, for want of sufficient repair or protection, dangerous to human beings, the Commissioners shall cause notice in writing to be given to the owner, if he be known and resident within the limits of their jurisdiction, and also to the occupier of the premises, if any, and shall also cause notice to be put on some conspicuous part of such premises, requiring the owner, or occupier, if any, forthwith to take down, secure, repair, or protect, such building, tank, well, or hole, or other dangerous place; and, if such owner or occupier do not, within three days after such notice, begin to comply with the requisition, and do not carry on the work to the satisfaction of the Commissioners, they may cause the same to be taken down, secured, repaired, or protected, so as to prevent danger therefrom; and the expense of such work shall be paid by the owner or occupier of such property so making default, and shall be recoverable as a debt due to the Commissioners. If, in any street, any house, building, or wall, or any thing affixed thereon, be deemed by the Commissioners to be in a ruinous state or likely to fall, or in any way dangerous, they shall forthwith give notice in writing to the owner, if he be known and resident within the limits of their jurisdiction, and also to the occupier thereof, if any, requiring such owner or occupier to take down or secure the same within a fixed time; and, in default, the Commissioners shall cause such repairs to be made or such buildings to be

Sec. 119.

Sec. 120.

removed; and the expense thereby incurred shall be paid by the owner of the premises so making default, and shall be recoverable as a debt due to the Commissioners. Whenever, under the provisions of this Act, any work is required by the Commissioners to be executed, or any alterations or improvements to be made, in any building, premises, or place, and such work, alterations, or improvements are executed by the occupier of such house, place, or premises, or by the Commissioners, at his expense, the cost thereof may be deducted by such occupier from the next and following payments of his rent due or becoming due to such owner, or may be recovered by him in any Court of competent jurisdiction. Provided always, that in case the occupier has a beneficial interest in such building, premises, or place, he shall deduct or recover such sum only as will bear the same proportion to the entire cost of such work, alteration, or improvement, as the value of the owner's interest bears to the value of the joint interest of him and the occupier. And provided also, that in case the rents issuing out of any such building, premises, or place, belong to more persons than one, who are entitled to the same, either as being joint proprietors of such building, premises, or place, or as having intermediate and other interests therein, the cost of any work, alteration, or improvement, as aforesaid, payable by the owner, shall be borne by such persons in proportion to their respective interests, and any one of more of such persons, who may have been compelled to pay more than a just proportion in the first instance, shall have like remedies against the others, for enforcing contribution by them, as are hereby given to the occupier as against the owner.

Sec. 121.

The materials of any such house, building, wall, or other structure, or any part of the same, which may be pulled down as provided in Section 120, may be sold by the Commissioners, and the proceeds of such sale applied to the payment of the expenses incurred. Any overplus of such sale shall, on demand, be

Sec. 122.

restored to the owner of such house, building, or wall, and, if unclaimed, shall, after the lapse of twelve months, be carried to the credit of the Municipal Fund.

Sec. 123. 19. No person shall slaughter any animal for sale within any Town unless in a place specially licensed or provided for that purpose by the Commissioners; and whoever slaughters any animal for sale within any town in any place not so licensed or provided, shall be liable to a penalty not exceeding Rupees ten for each offence. Sec. 124. The Commissioners may, from time to time, provide places for the purpose of being used as markets and slaughter-houses, and may levy fees for the use of such markets and slaughter-houses. Sec. 125. After the passing of this Act no new market shall be opened in any Town without the licence, in writing, of the Commissioners; and every person who opens a new market without such licence shall be liable to a penalty not exceeding Rupees ten for each day that such new market is opened or used. Sec. 126. It shall be lawful for the Commissioners to provide for the inspection of all markets and slaughter-houses within any Town. Sec. 127. It shall be lawful for the Commissioners, or for any person appointed by them for that purpose, at all reasonable times to enter into and inspect any market, building, shop, stall, or place used for the sale of any drink, or of butcher's meat, poultry, fish, vegetables, or other articles of food, and, if it appears that any such drink, meat, poultry, fish, vegetables, or other article intended for the food of man is unfit for such food, to order the same to be destroyed, or to be so disposed of as to prevent its being exposed for sale or used for such food; and the owner thereof, or the person in whose possession the same is found, shall be liable to a penalty not exceeding fifty Rupees. Sec. 128. It shall also be lawful for the Commissioners, or for any persons appointed by them for that purpose, to inspect the weights and measures used

in markets and shops in any Town, with a view to the prevention and punishment of offences relating to weights and measures, as described in Chapter XIII. of the Indian Penal Code. Within such limits as may, for the purposes of this Section, be fixed by the Commissioners, no premises shall be newly used, except under licence from the Commissioners, for any of the following purposes; viz., for melting tallow, for boiling offal or blood, or as a soap-house, oil-boiling house, dyeing house, tannery, brick pottery or lime kiln, or other manufactory or place of business from which offensive or unwholesome smells arise, or as a yard or depôt for hay, straw, wood, or coal; and whoever shall, without a licence, use any such premises for such purpose, shall be liable to a fine not exceeding fifty Rupees, and a further fine not exceeding twenty Rupees for every day after conviction for such offence during which the said offence is continued.

Sec. 129.

Licences shall be issued by the Commissioners to all persons permitted to carry on the trades aforesaid under the preceding Section, or who have carried on such trades previous to the coming into operation of this Act; and in these licences shall be fully stated the conditions under which it shall be lawful to carry on such trades. And whoever, without such licence, carries on any such trade within the Town, shall be liable to a penalty not exceeding fifty Rupees, and to a further penalty not exceeding ten Rupees for every day after conviction for such offence during which such trade is continued.

Sec. 130.

Where any application is made to the Commissioners for a licence to continue any such trade which has been carried on previous to the coming into operation of this Act, it shall be lawful for the Commissioners to suspend the issuing of such licence for a reasonable time, to admit of an application being made to, and determined by, the Magistrate under the next Section. Provided always that no person shall be liable to a penalty for continuing such trade without a licence during

Sec. 131.

the period that shall elapse between the application for such licence and the final determination of the Magistrate. If, prior to the coming into operation of this Act, any such trade has been carried on within the limits of any Town, and it is shown, to the satisfaction of the Commissioners, that such trade is a nuisance, or dangerous to the neighbourhood, the Commissioners shall bring these facts to the notice of the Magistrate, for the purpose of causing such nuisance to be removed, as provided in Chapter XXXIX. of Act X. of 1872 (the Code of Criminal Procedure).

Sec. 132.

20. No burial or burning ground, whether public or private, shall be made or formed after the passing of this Act, without licence, in writing, from the Commissioners; and whoever shall bury or burn, or cause, permit, or suffer to be buried or burned, any corpse in any burial or burning ground made or formed without such licence, shall be liable to a fine not exceeding fifty Rupees. If, upon the evidence of competent persons, it shall appear to the Commissioners that any burial or burning ground is in such a state or position as to be dangerous to the health of persons living in the neighbourhood thereof, and also that a suitable place for interment or burning, as the case may be, exists within a reasonable distance and is available, the Commissioners may, by notification to be affixed on some conspicuous part of the ground, appoint a time, not being less than two months, for the closing of such burial or burning ground; and whoever, after the time so appointed, buries or burns, or causes or permits to be buried or burned, any corpse therein, shall be liable to a fine not exceeding fifty Rupees. The Commissioners shall, from time to time, from the funds at their disposal, and with the sanction of the Governor in Council, provide fitting places to be used as burial or burning grounds, for the use of the inhabitants of the Town.

Sec. 133.

Sec. 134.

Sec. 135.

Sec. 136. 21. No place shall be used as a cart-stand, or public halting place for vehicles or cattle of any description, within any Town, unless licensed as a cart-stand or public halting place by the Commissioners. Whoever uses or permits to be used, for any purpose aforesaid, any place within the Town not so licensed, shall be liable to a penalty not exceeding fifty Rupees, and to a further penalty not exceeding ten Rupees for every day after conviction for such offence during which such use is continued. Sec. 137. The Commissioners may, from time to time, provide places for the purpose of being used as cart-stands or public halting places, and shall be authorized to levy fees for the use thereof.

Sec. 138. 22. Whoever builds any wall, or erects any fence, or other obstruction or encroachment, in any public street, or in or over any open drain or sewer along the side of any such street, after this Act shall have come into operation in any Town, shall be liable to a penalty not exceeding fifty Rupees; and the Commissioners shall have the power to remove any such obstruction or encroachment, and the expense of such removal shall be paid by the person who caused the same to be erected, and shall be recoverable as a debt due to the Commissioners. Nothing herein contained shall prevent the Commissioners from licensing any temporary erections in any public street on occasions of festivals and ceremonies. Sec. 139. The Commissioners may cause any such obstruction or encroachment, erected before this Act came into operation, to be removed or altered, as they shall think fit. Provided that thirty days before such alteration or removal is begun, notice in writing shall be given of such intended removal or alteration to the occupier of the house or building in front of which such encroachment or obstruction exists. And the Commissioners shall make reasonable compensation to every person who suffers damage by such removal or alteration.

Sec. 140. 23. Whoever takes up or makes any alterations in the pavement or other material, or in the fences or posts of any public street in the Town, without the consent in writing of the Commissioners, or without other lawful authority, shall be liable to a fine not exceeding fifty Rupees.

Sec. 141. 24. Any person who wishes to make or lay out any new street, shall give notice thereof in writing to the Commissioners, showing the intended level and width of such street; and the level and width of every such street shall be fixed or approved by the Commissioners. Any one laying out any new street without the written permission of the Commissioners, shall be liable to a fine not exceeding fifty Rupees, and the expense of the removal of any building erected in such new street, shall be paid by the offender and be recoverable as a debt due to the Commissioners.

Sec. 142. 25. It shall not be lawful for any person to erect, within any Town, any building or hut, or any range or block of buildings or huts, on any plot or parcel of ground on which no buildings or huts are standing, without previous notice in writing to the Commissioners; and the Commissioners may require such buildings or huts to be built, so that they may stand in regular lines, with a free passage or way in front of each line, of such width as the Commissioners may think proper for salutary ventilation, and to facilitate scavengering, and at such a level as will admit of sufficient drainage. Any buildings or huts which may be erected in contravention of this Section shall, after one month's notice in writing to the builder thereof to remove the same, be removed by the direction of the Commissioners; and the expense incurred in doing so shall be paid by the person who caused the same to be built, and shall be recoverable as a debt due to the Commissioners. Whenever

Sec. 143. the Commissioners are satisfied from inspection, or by report of competent persons, that any existing block of buildings or huts in any Town is, by reason of the

manner in which the buildings or huts are crowded together, or of want of drainage, and the impracticability of scavengering, attended with risk of disease to the inhabitants or the neighbourhood, they may, with the sanction of the Government, cause a notice to be fixed to some conspicuous part of such buildings or blocks of huts, requiring the owners or occupiers thereof, or, at the option of the Commissioners, the owner of the land on which such buildings or huts are built, within a reasonable time to be fixed by the Commissioners for that purpose, to execute such works as the Commissioners, with such sanction as aforesaid, may deem necessary for avoidance of such risk. And, in case such owners or occupiers or the owner of the land shall refuse or neglect to execute such works within the time appointed, the Commissioners may cause the said buildings or huts to be taken down, or such works to be performed in respect of such buildings or huts, as the Commissioners may deem necessary to prevent such risk. If such buildings or huts be pulled down, the Commissioners shall cause the materials of each building or hut to be sold separately, if such sale can be effected; and the proceeds shall be paid to the owner of the hut, or, if the owner be unknown or the title be disputed, shall be held in deposit by the Commissioners, until the person interested therein shall obtain the order of a Court of competent jurisdiction for the payment of the same. Provided that such proceeds, if unclaimed, shall, after the expiration of twelve months, be credited to the Municipal Fund. Provided also that the Commissioners shall make reasonable compensation to all persons who shall suffer damage by any of the aforesaid works executed under the direction of the Commissioners.

Sec. 144.

26. The Commissioners may, upon such terms as they shall think fit, allow any building to be set forward for improving the line of any public street in which such building is situated.

Sec. 145.

When any building, or any part thereof, which projects beyond the re-

gular line of a public street, or beyond the front of the building on either side thereof, has been taken down in order to be re-built or altered, the Commissioners may require the said projecting part to be set back to or towards the line of the street or the line of the adjoining buildings. Provided always, that the Commissioners shall make full compensation to the owner of any such building for any damage he may thereby sustain, and if any dispute shall arise touching the amount of such compensation, the same shall be settled in the manner hereinafter provided for the settlement of disputes respecting damages and expenses.

Sec. 146. 27. The Commissioners shall, from time to time, cause to be put up or painted on a conspicuous part of some house, building, wall, or place, at or near the end or entrance of every street, the name by which such street is to be known; and whoever destroys or defaces such name, shall be liable to a penalty not exceeding ten Rupees.

Sec. 147. 28. The Commissioners may, from time to time, fix a number in a conspicuous place on the outer side of any house, or building, or at the entrance of the enclosure thereof fronting the street; and whoever destroys, pulls down, or defaces any such number, shall be liable to a penalty not exceeding ten Rupees.

Sec. 148. 29. The external roofs, walls, and verandahs of huts, or other buildings erected or renewed within the limits of any Town after this Act shall have come into operation therein, shall not be made of grass, leaves, mats, or other inflammable materials, except by the permission, in writing, of the Commissioners. Any person contravening this Section shall be liable to a penalty not exceeding ten Rupees for every such offence, and for every day that such offence is continued after conviction.

Sec. 149. 30. The Commissioners shall give notice, in writing, to the owner, if known and within the

limits of their jurisdiction, and also to the occupier of any land, to trim or prune any of the hedges thereof that may be planted along any public road or street, so that they may not exceed the height of six feet from the level of the ground, and to cut and trim all trees, which, by overhanging any public road or street, obstruct the passage or cause damage thereto. And, in the event of such notice not being complied with within eight days from the date thereof, the Commissioners may cause the said hedges and trees to be cut and trimmed in the manner required; and the expense incurred by the Commissioners in respect thereof, shall be paid to them by the owner or occupier of such land making default, or may be recovered from the sale of such loppings, or as a debt due to the Commissioners.

Sec. 150.

31. Whenever any lands or premises, being private property or within any private enclosure, appear to the Commissioners to be, by reason of noxious vegetation, or want of drainage, in a state injurious to health, it shall be lawful for the Commissioners to give notice, in writing, to the owner, if known and within the limits of their jurisdiction, and also to the occupier of the premises, to clear and remove such vegetation or to drain such premises; and if such owner or occupier do not, within one week after such notice, begin to cut, clear, and remove such vegetation or to drain such land, and do not complete such work with due diligence, the Commissioners, their Officers, and workmen, may, after forty-eight hours' notice in writing, enter into the said premises and do all necessary acts for the purpose aforesaid as they shall think fit; and the expense incurred thereby shall be paid by the owner or occupier of such premises, or shall be recoverable as a debt due to the Commissioners.

Sec. 151.

32. It shall be lawful for the Commissioners, at any time between sunrise and sunset, by themselves or their servants, on giving notice in the manner provided by the previous Section, to enter into and inspect all buildings,

and, by an order in writing, to direct all or any part to be forthwith internally and externally lime-washed or otherwise cleansed for sanitary reasons; and, if the owner or occupier of such building neglect to do so within a time to be fixed by the Commissioners in such order, the Commissioners may cause the same to be done; and the expenses incurred shall be paid by the owner or occupier, and shall be recoverable as a debt due to the Commissioners.

Sec. 152. 33. The licenses issued under Sections 106, 123, 125, 130, 133, and 136, shall be issued annually, and shall expire on the last day of the official year; and any person, who, being bound to take out such license, fails to obtain a renewal within one month after the expiration of such license, shall be liable to the penalties specified in those Sections. Sec. 153. When any license is granted under the provision of this Act, authorizing the use of any place for the purposes therein described, fees may be charged for such license at such rate as shall be fixed by the Commissioners, subject to the approval of the Governor in Council. Provided always, that no fees shall be chargeable in respect of burying or burning grounds licensed under Section 133.

Sec. 154. 34. It shall be lawful for any Police Constable or Officer to arrest, without warrant, any person guilty of any offence committed within his view against any provision of this Act, or any bye-law under this Act. Provided that it shall be lawful for any Police Officer, under the general or special instructions of the Commissioners, to lay any information before a Magistrate, and to apply for summons, warrant, search warrant, or such other legal process as may by law issue and may be expedient under the circumstances, against any person committing any offence under this Act, and to prosecute such offenders up to final judgment. Sec. 155. It shall be the duty of all Police Officers to give immediate information to the Commissioners of any offence committed contrary to the provisions of this Act.

Sec. 156. 35. *General Provisions.* Every Notification of the Governor in Council which is directed under this Act, shall be published in the *Gazette* of the District to which it relates, both in English and the Vernacular language or languages of the District. If, through any act, neg-

Sec. 157. lect, or default, on account whereof any person shall have incurred any penalty, any damage to the property of the Commissioners shall have been committed by such person, he shall be liable to make good such damage, as well as to pay such penalty; and the amount of such damage shall, in case of dispute, be determined by the Magistrate by whom the party incurring such penalty shall have been convicted, and, on non-payment of such damage on demand, the same shall be levied by distress, and such Magistrate shall issue his warrant according-

Sec. 158. ly. In case any fine, forfeiture, or penalty imposed under or by virtue of this Act, or of any bye-law made in pursuance thereof, shall not be forthwith paid, the Magistrate may order the offender to be apprehended and detained in safe custody until the return can be conveniently made to the warrant of distress, unless the offender shall give security, to the satisfaction of the Magistrate, for his appearance at such place and time as shall be appointed for the return of the war-

Sec. 159. rant of distress. If, upon the return of such warrant, it shall appear that no sufficient distress can be had whereon to levy such fine, and the same shall not be forthwith paid, or in case it shall appear to the satisfaction of the Magistrate by the confession of the offender or otherwise, that he has not sufficient property whereupon such fine or sum of money could be levied if a warrant of distress were issued, the Magistrate may, by warrant under his hand, commit the offender, provided he is not a European British subject, to prison, there to be imprisoned, according to the discretion of the Magistrate, for any term not exceeding two calendar months when the amount of fine shall not exceed fifty Rupees, and for any

term not exceeding four calendar months when the amount shall not exceed one hundred Rupees, and for any term not exceeding six calendar months in any other case; the commitment to be determinable in each of the cases aforesaid on payment of the amount. Every notice or summons under any

Sec. 160.

of the preceding Sections of this Act, or under any bye-law, may be served personally upon the person to whom the same is addressed, or may be served by leaving the same at his usual or last known place of abode with some adult member or servant of his family; or, if it cannot be so served, it may be put upon some conspicuous part of such place of abode. If the notice or summons relates to any house, building, or land, and the place of abode of the owner is unknown, the notice or summons shall be deemed to be duly served if put upon some conspicuous part of the house, building, or land to which the same relates. Instead of proceeding by distress and sale,

Sec. 161.

or in case of failure to realize by distress the whole, or any part, of any rates, taxes, fees, or forfeitures recoverable under the provisions of this Act, the Commissioners may sue the person liable to pay the same in any Court of competent jurisdiction. The Commissioners may make com-

Sec. 162.

pensation out of the Municipal Fund, to any person sustaining any damage by reason of the exercise of any of the powers vested in the Commissioners, their Officers or servants, under this Act. It shall be lawful for the Com-

Sec. 163.

missioners to make bye-laws—and to repeal, alter, and amend the same, subject to the confirmation hereinafter mentioned—for regulating the time and mode of collecting the rates and taxes mentioned in this Act, for regulating the conduct of persons employed by them, for the management of all matters connected with conservancy, and for carrying out all the purposes of this Act, and to affix fines and penalties for the infringement of such bye-laws. Provided that no bye-law shall be repugnant to any law in force, and that no fine for any one

infringement of a bye-law shall exceed twenty Rupees, and that, in case of a continuing infringement, no fine shall exceed ten Rupees for every day after written notice from the Commissioners of such infringement.

Sec. 164. In all cases where any damages, costs, or expenses are, under any bye-laws or provisions of this Act, directed to be paid, the amount of the same, in case of dispute, shall be recoverable in any Civil Court of competent jurisdiction as a debt due to the Commissioners. Provided that, if the expense thus claimed shall not exceed twenty Rupees, it shall be recoverable in the same manner as is hereinafter provided for the recovery of fines, forfeitures, and penalties under this Act.

Sec. 165. No bye-law or alteration of a bye-law shall have effect until the same shall have been approved and confirmed by the Governor in Council, and shall have been published for such length of time and in such manner as the Governor in Council shall order.

Sec. 166. All bye-laws, when the same shall have been duly confirmed and published shall, until the same be repealed or altered, be of the like effect as if they were inserted in this Act.

Sec. 167. All bye-laws which shall have been passed under the provisions of the Towns' Improvement Act of 1865 shall continue to be in force until the same shall be repealed or altered.

Sec. 168. No action shall be brought against the Commissioners, or any of their Officers, or any person acting under their direction, for any thing done under this Act, until the expiration of one month next after notice in writing shall have been delivered or left at the Office of the Commissioners, or at the place of abode of such person, explicitly stating the cause of action and the name and place of abode of the intended plaintiff; and, unless such notice be proved, the Court shall find for the defendant; and every such action shall be commenced within six months next after the accrual of the cause of action, and not afterwards: and, if any person to whom any

such notice of action is given shall, before action brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover more than the amount so tendered, and shall pay all cost incurred by the defendant after such tender.

Sec. 169. The Commissioners may direct any prosecution for any public nuisance whatever, and may order proceedings to be taken for the recovery of any penalties and for the punishment of any persons offending against the provisions of this Act, and may order the expenses of such prosecution or other proceedings to be paid out of the Municipal Fund; and no prosecution for an offence under this Act shall be instituted, except within three months next after the commission of such offence.

Sec. 170. Every prosecution under this Act may be instituted before any Magistrate who has jurisdiction over the offender, except in cases otherwise provided for.

B. S. O. No. 28.

36. ***Act XXVI. of 1850 to be introduced where practicable.*** Collectors should not press the introduction of Act XXVI. of 1850 into the towns of their several Districts. They should, however, take every opportunity of bringing before the people of each town the advantages likely to be obtained under its provisions. In the event of a wish for the introduction of the Act being expressed by the inhabitants of any town, the Collector should take special care to ascertain that the wish is real and general, and that there is no large body of persons silently but resolutely adverse to the proposal. It should be left to the people to decide what mode of taxation they prefer, but in the event of town duties being preferred to a house assessment or other means of raising funds, the Collector should report in which way they may best be regulated. These orders do not, of course, apply to such places as the recent "Towns' Improvement Act of 1865" may be extended to by Government.

B. S. O. No. 25 & G. O. 8th Dec. 1866 No. 1,245, P. D. comd. in G. O. 14th id. No. 3,371, R. D.

37. ***Lands paying assessment not exempt from taxation under Act X. of 1865.*** Land within Municipal limits, paying assessment to Government, and also Inam lands are not on that account exempt from taxation under Sections 37 to 44 of Madras Act X. of 1865 (Towns' Improvement Act.)

B. S. O. No. 29.

38. ***When new towns are built in the vicinity of Railway Stations or in other places, endeavours should be made to have them laid out on a definite plan.*** The annexed are the remarks of Government regarding the towns likely to be erected in the vicinity of Railway Stations.

Ext. Min. Con., 28th Sept. 1855, *R. D., No.* 1,094.

*   *   *   *   *

5. It seems to Government that too much should not be attempted, and that the Regulations laid down should be confined to such as may be necessary to ensure width and straightness to the streets, and to guard against over-crowding, with a small provision for drainage. Where there may be waste land, the property of Government, conveniently situated for the purpose, streets and house-grounds may be marked out; and sites may be given to applicants on certain terms, such as building within six months or other fixed time; a payment of a small sum for a stone or masonry side drain in front of the house, and an annual payment for the ground. Some conditions of this kind are necessary, otherwise people are prone to get grounds, and then neglect for years to occupy them. There should be no stipulations as to the style of building; except some very general ones (as for example that the house should be either tiled or terraced, not thatched) in parts reserved for the better classes, where also the ground should be larger. The grounds in those parts designed for the poorer classes should be smaller; and the occupants should be prohibited from sub-dividing them. Subject to those or other similar conditions, the land should be made over in full proprietary right: with a permanent Puttah* specifying the conditions, to constitute a title-deed.

6. At stations where there might be no unoccupied Government

*Special Title-Deeds are now provided for such cases. See Part III. of this Volume.

land at hand, the new population would necessarily settle on private land. But in this case also much might be done by the influence of the Collector and of the Railway Authorities combined, to ensure attention to the points above indicated. In particular, all land, except Enam and Zemindary, would be of course liable to the *tarum* assessment; Government would be prepared to relinquish this payment on land *bonâ fide* occupied with buildings, streets, etc., in these situations; and this concession would go far to make the *Puttahdar* willing to conform to such rules as those above suggested. He would of course be at liberty to levy a rent on his land thus occupied; and the municipal fee or tax for draining, etc., would be levied. Whether there might be a town site laid out on Government land or not, no restriction should be laid on the building of houses on any private ground where it might suit individual convenience to settle, except such as relate to the particulars above specified.

7. Under such a system as that above set forth, little would be gained at first except scope for future improvement. There would be width and straightness of streets, and each house-ground would be of sufficient size. But these would be no inconsiderable advantages, and others might be expected progressively to develope themselves. Various inducements would be in operation to promote improvement. The sight of the neat and substantial Railway buildings; intercourse with the Railway officials of various grades; occasional visits to Madras and other places; the cheapness of some materials by reason of the railway; increasing wealth on the part of some at least, it is to be hoped; the emulation arising when once a beginning should have been made; all these would operate to produce the effect sought, more surely than the direct interference of Government. Certainly, the improvement thus effected would be more likely to spread; in the other case, all would be looked on as a Government work, and there would be no thought of attempting to imitate it.

8. The Board of Revenue will communicate these observations to the Collectors of those Districts, which will be traversed by the Railway for their information and guidance. Where Government waste land may be available in the vicinity of the Railway stations, Collectors will take up a moderate extent on each side of the line, and mark it out in streets, and house-sites, to be given for occupation to intending settlers. The Collectors will report, for the information of the Board and Government, the quantity of land which they would thus appropriate

at each station, with a sketch of it, and of the land in the vicinity, and will state the terms on which it should be granted, which should be similar to those above specified.

B. S. O. No. 30.

39. ***When subscriptions are raised for Local Improvements, a grant of equal amount will for the present be made from Local Funds.*** The annexed is the Order of Government, offering an equal sum from Local Funds to any amount which may be voluntarily subscribed for Municipal or Sanitary purposes by the inhabitants of any town.

Government Proceedings, 20*th June* 1859, *No.* 813, *R. D.*

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2. There can be no doubt as to the desirableness of cleanliness in towns; but the Governor in Council agrees with the Board that it is quite a local object, and to be effected by means of funds either wholly or chiefly local; *i. e.*, raised on the spot and for the purpose. Unfortunately, those most interested in such improvements in this country do not generally recognize their value, and are not found willing to pay for them. Government can do but little to teach the people to value them; and every attempt to get the Municipal Act brought into operation voluntarily, has failed.

3. The Government fully sympathize with this beneficent object, and would propose to work up to it in a systematic manner, proceeding on sound principles, and looking rather to the gradual development of correct administration, than to the large immediate results. With this view they resolve that, whenever funds may be raised locally, and voluntarily, by the people of any provincial town, for Municipal purposes, an equal sum will, for the present, be contributed by Government out of the Local Funds, of which a list is given by the Board. The Board of Revenue will take means to make this Resolution of Government generally known, and enjoin Collectors and Magistrates to endeavour to induce town communities to take advantage of it. It may be hoped that with this encouragement, the principal towns in the Presidency will apply to be brought under the operation of the Municipal Act.

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40. Subscriptions made by villagers towards village roads, for the plantation of topes in tree-less localities, or for any sanitary improvements in their villages fall under this Order of Government, and the names of persons subscribing for such purposes, should be published in the *District Gazettes* in the hope of exciting emulation.

B. S. O. No. 31.

41. ***Intermural interment to be checked as much as possible.*** The following are the observations of Government on the subject of checking intermural interment:—

Ext. Min., Con., 2nd June 1858, *P. D., No.* 658.

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3. The Right Honorable the Governor in Council is not at present prepared to apply to the Legislative Council for an Act to the effect contemplated, but he thinks that even without an enactment something might be done towards checking the practice in question. Attempts might be made to persuade the people voluntarily to cease burying their dead in some few grave-yards situated in the most objectionable localities. To this end, before the grave-yard is enclosed, a fresh piece of land in a convenient situation outside the town or village, should be given in lieu of it. The ground might be purchased by the Magistrate, or taken, if not otherwise obtainable under Act VI. of 1857*, and the entire cost of procuring it and adapting it to its new use should be borne by Government, who would also be at the charge of walling in the old burial ground to preserve it from desecration. The parties, if any, in possession of, or having an interest in, the old grave-yard, should be allowed the like rights in the new one. By this means, and by the exhibition of tact and discretion, some few of the worse grave-yards might perhaps be closed, and an example set at any rate, which might be gradually followed.

B. S. O. No. 32, G. O. 1st Oct. 1859, No. 2,347, P. W. D.

42. ***Municipal Improvements are never to be carried out entirely from the General Local Funds of the District.*** Municipal improvements should be provided for locally, and do not constitute a proper charge either on the State revenue

*Now Act X. of 1870.

or on the General Local Funds of the Districts which are raised from the contributions of persons resident throughout the District. The Government have held that this Order should apply to expenditure in draining stagnant ponds, filling up pits, making new entrances to towns, levelling streets, and in fact, to all expenditure on Sanitary or Municipal improvements within a town, but Collectors are not precluded from recommending a *grant-in-aid* in such cases.

B. S. O. No. 33.

43. ***Sanitary Improvement to be carried out when practicable.*** Collectors should endeavour to induce the inhabitants of all towns to carry out such Sanitary improvements as may be feasible. As a beginning, all dirt should be carted away from the streets, and hedges and ruined buildings lowered or removed. The custom of picketing cattle and dropping ordure in the streets should be forbidden. A convenient halting place for carts and travellers should be selected in an airy and healthy situation, and a small scavenger establishment should be entertained. The drainage and levelling of the streets should then be looked to, and the water supply carefully insured, if on inspection found to be of the best description available.

B. S. O. No. 33 & G. O. 25th June 1866, No. 1,555.

44. In order to ensure more speedy and active efforts on the part of Tahsildars in checking the spread of cholera on its first appearance in a Talook, Collectors should inform these Officers that they will be held personally responsible in the matter. The enforcement at once of simple sanitary measures for cleansing the villages concerned, and maintaining them in clean order, and the early supply of the medicines which can be obtained on application to the Collector of the District, will generally be productive of speedy material improvement in the condition of the immediate locality, and will tend to confine the disease within narrower limits.

B. S. O. No. 34.

45. *The luxuriant growth of trees in Cantonments to be discouraged.* The following extract from an Order of Government is circulated for the information and guidance of Collectors. They will, while respecting private rights, carefully guard the rights of the State against encroachment.

G. O., 25th September 1862, *No.* 2,091.

1. The question really at issue in the foregoing Proceedings of the Board of Revenue is, whether Government can, by a simple order or rule, prevent the proprietors of private lands in a Cantonment from growing trees on them.

* * * *

3. There can be no doubt therefore of the desirability, both for Sanitary and for Military reasons, of limiting the growth of trees in Military Cantonments; but the enforcement of such an order without risk of civil action is another matter. Where land belongs to Government, or where land is acquired from Government subject to their rules, such an order can of course be enforced; for the occupants, whatever their tenure may be, know beforehand on what conditions they obtain the land. But where the land does not belong to Government, it is quite clear that Government cannot, by an *ex-post facto* rule, or order, debar the owners from growing trees on it any more than from building upstair-houses, or exercising any other legitimate right over their property. If the Government wish to possess this power, they must acquire it by purchase, or other legal means.

* * * *

5. The only course, at once safe and befitting the Government, seems to be that recommended by the Board, viz., to come to an amicable settlement with proprietors in all cases where reasonable proof cannot be obtained that the land belongs to Government, or is held subject to the local rules of the Cantonment. This course is accordingly sanctioned for adoption.

6. All places where Government already possess the power of prohibiting planting, and all over which they may hereafter acquire this power, should be carefully marked on the Cantonment map, and the right be zealously guarded. The Board will issue instructions accordingly, and they will at the same time direct that Cantonments should also, as far as possible, be kept free from objectionable buildings.

B. S. O. No. 35.

46. ***The Establishment of Dispensaries and Hospitals to be encouraged.*** The following Notification should be made generally known throughout all Districts, and every effort should be made to induce Municipal action in the establishment of Town Dispensaries and Hospitals:—

NOTIFICATION.

1. The Government regret to observe that their previous orders, regarding the amount of aid which they consider should be given by the State and by the local public to the Civil Dispensaries established in the different Districts of the Presidency, have produced but little effect.

2. They remark with pleasure, indeed, the honorable exceptions to be made in favor of the inhabitants of Madura where a liberal subscription of 50,000 Rupees, for the endowment of the Civil Dispensary and Lying-in-Hospital of the town, has made those institutions already independent of Government support, and of Chingleput, where considerable gifts of land have been made to the Civil Dispensary for the same purpose; but these exceptions only make the backwardness of other Districts more apparent.

3. The Government consider that the time has now arrived when the inhabitants of the Districts, where the Civil Dispensaries have been hitherto entirely supported by the State, should be made to understand distinctly, that while the Government will continue to supply the Medical aid and the Medicines, they expect the local public to provide the necessary funds for the food, clothing, and attendance required by their own sick poor; and that where this is not done, they will close the Dispensaries altogether.

4. Civil Dispensaries are established solely for the benefit of the people; and if the inhabitants of a District desire to retain the advantages of an institution for Medical relief amongst them, they must contribute to its support.

5. The Government hope that there is no District in this Presidency where this will not be done, and that this last warning will render the extreme measure of closing any Dispensary unnecessary. They desire that the Revenue Officers and Civil Surgeons of the Districts, where the maintenance charges of the Civil Dispensaries are still defrayed by the State, will take care that the purport of this Order is clearly

understood by the inhabitants, and will report the result without delay.

B.S.O. No. 36.

47. ***Registration of Deaths in the Agricultural parts of the Country.*** A Register of deaths, should be kept by all Heads of villages and Curnums, and a copy should be forwarded monthly to the Head Quarter Station of the Talook with the Village Accounts. It will be the duty of one of the Gumastahs in the Talook Office to collect all these Village Registers of Deaths and when he has received one from every village in the Talook, they will, whether blank or otherwise, be made up into a bundle and despatched to the Collector's Office. On arrival there, they will be taken charge of by a Special Department, entertained for the purpose under the orders of the Treasury Deputy Collector. This Establishment will be occupied throughout the month in tabulating the information contained in the Village Registers into an abstract form which will be forwarded, under the signature of the Deputy Collector, to the Civil Surgeon, to whom instructions as to its disposal will be issued in the Medical Department. The same information is desired as regards Zemindaries, and such agency as may be available should be employed to obtain it; but the Return from each Government Talook of each District must be complete and distinct—any information regarding the Deaths in the Zemindary portions of the District being shown separately in the abstracts, or being sent in a distinct form direct from the Collector's Office to the Civil Surgeon. The Village Register should be prepared in the Vernacular, English figures being used; and a Register book should be provided for each village Headman. Detailed instructions for filling up the Register should be prefixed to each copy. Twelve blank forms in diglott should also be furnished to each Headman, in which the entries in the original Register should be entered on the 21st of each month, in order that they may be despatched to the Talook Head Quarters with the Village Accounts. The

necessity of carefully attending to the duty now imposed upon them, should be impressed on the Village Officers, but at the same time they should be cautioned against any unnecessary or vexatious interference with the domestic concerns of the residents of their village. It will not be necessary for them to inspect the bodies of persons deceased, but merely to require a relative or a servant to inform them of the necessary particulars for entry in the Register, or to take such other means of ascertaining them as may be available.

CHAPTER IX.

1. *Civil Leave Code.* 2. *Acting Allowance Code.* 3. *Rules regarding Pensions and Gratuities.* 4. *Rules regarding Travelling Allowances and Batta.* 5. *Rules for the Examination of Assistants.* 6. *General and Special Test Examination Rules.* 7. *Rules for the Registration of Documents.* 8. *Postage and Franking.* 9. *Rules for the prevention of Epidemic Diseases.* 10. *Rules for the prevention of Cattle Diseases.* 11. *Sanitary arrangements to be made at Fairs and Festivals.* 12. *Instructions for the Cultivation of Indigenous Products.*

SECTION. 1.

THE CIVIL LEAVE CODE.

CHAPTER I.

Preliminary.

Section 1.—Leave of absence from duty may be granted under the rules in this Code—

(*a*), to all Covenanted Civil Servants of the Crown in India, except—

Lieutenant-Governors;

Ordinary Members of the Council of the Governor-General, or of the Governor of Madras or Bombay;

LEAVE AND ALLOWANCES.

The 13*th March* 1872.

No. 1,835.—The following extract from a Resolution, No. 4,806, recorded in this Department on the 31st October 1871, is published for general information:—

"The Governor-General in Council is pleased to empower local Governments to lay down rules for the grant to Uncovenanted Servants of leave of absence for the purpose of attending examinations, provided that the rules prescribed are not more liberal than those sanctioned for Covenanted Officers."

2. In the above extract, the term "local Governments" includes local Administrations.

The 14*th March* 1872.

No. 2,008.—In supersession of existing rules regarding leave of absence from duty to Public Servants in the Civil Department, the Governor-General in Council is pleased to direct the publication of the following Civil Leave Code.

Judges of the High Courts;

(*b*), to all Uncovenanted Civil Servants of the classes enumerated in Schedule A,* who either have been, or may hereafter be, appointed

As regards Covenanted Civil Servants, no change is made, except that it is expressly laid down that no Officer can have "ordinary" furlough if he had rendered less than three years' service; a restriction which, in the Rules of 1868, was only implied.

As regards Uncovenanted Servants, the Code includes the recent orders of the Secretary of State, published in the *Gazette of India* of the 17th February last, but the following changes have been made in the original form of the rules:—

Sections of the proposed rules.	*Change.*
IV.	The qualification is three years' service, and not three years' "active" service.
VIII (*b*).	The restriction in the last sentence is omitted.
IX.	Special leave without allowances is not reckoned as leave taken, in calculating the amount of furlough due. An Officer is entitled to allowances during his second special leave for any period by which his first may have fallen short of six months.
XXI.	The additional week at the end of furlough is not admitted.
XXII.	Leave on medical certificate without allowances is not reckoned as furlough taken.

One or two of the subsidiary rules are slightly altered, *e.g.*, 24, 9; and a few rules regarding procedure, which were not in the first Code, have been inserted; and a proviso has been added in Section 6 (*b*).

The new rules for the Uncovenanted Service shall be deemed to have come into effect on the 3rd January 1871, being the day on which the Despatch of the Secretary of State, No. 451, dated 6th December 1871, was received.

Officers who have taken leave since the 3rd January 1871 may apply for any additional allowances to which, by the rules now published under the orders of the Secretary of State, they may be entitled. But no reductions are to be made in the allowances of Officers now on leave, in consequence of the leave allowances being calculated on "average salary" instead of on pay.

*SCHEDULE A.

Officers holding substantive appointments, such as are usually held by Covenanted Civil Servants, or Commissioned Officers of the Army; or any of those specified in the following list:—

Land Revenue.—Officers of the Settlement Department above the rank of Deputy Collector or Extra Assistant Commissioner.

Forest.—Assistant Conservators and Officers of higher rank.

Customs.—Commissioner, Deputy Commissioner and Collectors of Inland Customs, Deputy and Assistant Commissioners of Sea Customs.

Opium.—Sub-Deputy Opium Agents.

Post Office.—Presidency Post Masters, Chief Inspectors, and Officers of higher rank.

Telegraph.—Assistant Superintendents and Officers of higher rank.

Administration.—Assistant and Under-Secretaries to Government, Superintendent of Government Printing.

Survey.—Trigonometrical, Topographical, and Revenue.—Assistant Surveyors and Officers of higher rank.

to the service of the Government of India by, or with the special sanction of, Her Majesty's Secretary of State for India, or who may be specially admitted to the benefit of these rules.

1. Servants under contract are not entitled to leave except in accordance with the terms of their contract. But if a servant of the class defined in clause (*b*) of this Section is, by the terms of his contract of service, entitled to leave under the Uncovenanted Service Leave Rules, the rules referred to shall be held to be the rules in this Code.

Section 2.—Leave of absence from duty may be granted under the rules in the Supplements to this Code—

(*a*), to the Officers excepted under Section 1 (*a*), (Supplements A, B & C);

(*b*), to the following Officers, being Barristers-at-law, or Advocates of one of the High Courts of India, or of the Court of Session of Scotland, viz.—

Judges of the Chief Court of the Punjab;

First Judges of Small Cause Courts of Presidency Towns;

Recorder of Rangoon;

Secretary to the Council of the Governor-General for making Laws and Regulations;

(Supplement C.)

(*c*), to Law Officers of Government (Supplement D.);

(*d*), to Chaplains (Supplement E.);

(*e*), to Uncovenanted Servants other than those mentioned in Section 1 (*b*), (Supplement F.)

Section 3.—Leave of absence can never be claimed absolutely, as of right. Nothing in these rules must be understood to limit the free

Geological.—Officers on the graded list.

Financial.—Officers of 5th and higher grades.

Judicial.—Judges of the Chief Court of the Punjab (not being Barristers). Judges and Registrars of Presidency Small Cause Courts. Civil Judges in Oudh. Magistrates of Police in Presidency Towns. Registrars of High Courts. Clerks of the Crown.

Registration.—Inspectors General of Registration.

Police.—District Superintendents and Officers of higher rank.

Marine.—Master Attendants, Deputy and Assistant Master Attendants *and Officers of higher rank.* (*Fort St. George Gazette*, 1872, p. 1,337.)

Education.—Officers on the graded list.

Medical.—Uncovenanted Medical Officers graded in the Notification of the Financial Department, No. 2,295, dated 25th April 1867.

Political.—Assistant Political Agents.

Public Works.—Assistant Engineers of the 3rd grade and Officers of higher rank. Assistant Controllers of Accounts and Officers of higher rank.

Minor Departments.—Curator of the Indian Museum. (*Fort St. George Gazette*, 1873, p. 188.)

discretion of the Government to refuse or revoke leave of absence of any description, at any time, according to the exigencies of the public service.

(1). If a Local Government, under this Section, refuse furlough to an Officer of the Bengal Covenanted Civil Service, it should report the refusal for the sanction of the Government of India in the Home Department.

Note. This Section applies to leave asked for or granted under any of the Supplements to this Code. (*Fort St. George Gazette,* 1872, *p.* 1,805.)

Section 3. *A.* Leave may be granted with retrospective effect from the date on which it is admissible. (*Ibid.*)

Note. This section applies to leave granted under any of the Supplements to this Code. (*Ibid.*)

Section 3. *B.* If an Officer who is absent on leave obtain promotion, substantive or officiating, or an increase of pay or acting allowance which involves no change in or addition to his duties or responsibility, the promotion or increase shall have effect at once; otherwise the promotion of an absent Officer shall have effect only from the date of his return to duty. (*Ibid.* 1872, p. 1,944.)

Note. This Section applies to Military Officers in Civil employ, and to all Officers who are subject to the rules in the Supplements to this Code. (*Ibid.*)

Section 3. *C.* An Officer who is discharged from the Public Service and re-employed after an interval, cannot, without the sanction of the Government of India, count his service prior to discharge towards leave after re-employment. (*Ibid.*)

Note. This Section applies to Officers who are subject to the rules in the Supplements to this Code. (*Ibid.*)

CHAPTER II.

Definitions.

Section 4.—In these rules—

(*a.*) "Active service" includes, besides time spent on duty:—

(1.) Privilege leave of absence.

1. "Privilege leave" includes the corresponding leave, (then called "short leave on private affairs" and "leave on private affairs"), under the Covenanted Service Leave Rules in force before the 1st July 1868.

(2.) Subsidiary leave of absence.

1. "Subsidiary leave" includes the corresponding leave, (then called "special leave") under the Covenanted Service Rules in force before the 1st July 1868; and also preparatory leave under the Uncovenanted Service Leave Rules.

In the case of Covenanted Civil Servants, it includes also—

(3.) The interval between the date of an Officer's first arrival in India and the date on which he joins his first appointment.

1. The date of an Officer's first arrival in India is held to have been as follows:—

Before the 31st January 1868,—the date of his actual arrival in India.

From the 31st January 1868 to the 4th May 1869, inclusive,—the date on which he reported his arrival at the capital town of the Presidency to which he was attached; or if he was attached to the North-West Provinces, the Punjab, or Oudh, and had permission to come to India *via* Bombay, the date on which he reported his arrival at Bombay.

On and after the 5th May 1869,—the date on which he reports his arrival either at the seat of the Government to which he is attached, or at any other station to which he is ordered, or permitted to proceed direct.

2. If an Officer does not join his first appointment within the joining time allowed him, the interval between the end of such joining time and the date on which he actually joins, is not active service.

(4.) Time passed in India, out of employ, on subsistence allowance, but not on furlough.

1. If a Convenanted Civil Servant on his first arrival in India is unable, from illness, to proceed to the seat of the Government to which he is attached, or to any other station to which he is ordered, the local Government in whose jurisdiction he is, may, on medical certificate, grant to him a subsistence allowance of Rs. 250 a month, for not more than two months. Time thus spent is not active service.

(5.) Leave of absence within the limits of the East India Company's Charter, which counted as service and residence under the Covenanted Service Leave Rules in force before the 8th June 1855.

(6.) Leave of absence on urgent private affairs granted before the 3rd January 1863.

1. Examination leave of absence is also "active service;" provided that not more than twelve months can be so reckoned to any Officer.

2. One year of leave of absence on medical certificate was reckoned as "residence" under the Covenanted Service Leave Rules in force before the 1st July 1868, but is not "active service."

(*b.*) "Extraordinary leave" means leave of absence granted otherwise than under the rules in this Code or its Supplements.

Example. Leave in extention of the three years admissible under Section 7.

(*c.*) "Continuous service" and "continuous active service" mean the service, and active service, of an Officer since his last return from leave of the following kinds, namely:—in the case of a Covenanted Civil Servant, furlough or extraordinary leave, lasting more than three months;

in the case of an Uncovenanted Civil Servant, furlough special leave, or extraordinary leave, whether more or less than three months;

or, if he have not had such leave, since the beginning of his active service.

No leave can be included in continuous service, except—

in the case of a Covenanted Civil Servant, privilege leave and special leave.

in the case of an Uncovenanted Civil Servant, privilege leave.

1. Examination leave may also be included, unless the Officer have already had twelve months' such leave.

(*d.*) "Pay" means substantive pay. The term includes also the subsistence allowance of a Covenanted Civil Servant who has an officiating, but not a substantive appointment. "Salary" is the sum of pay and acting allowance.

1. Personal allowance is, for the purposes of this Code, to be taken as part of an Officer's substantive pay.

2. "Salary" does not include house-rent, tentage, or travelling allowances, whether daily, monthly, or annual; nor does it include "local allowances," which are paid in full to the Officer performing the duty for which they are given, no part allowed being to an absentee.

Note. This rule applies to Commissioned Military Officers in Civil employ. (*Fort St. George Gazette*, 1873, p. 233.)

(*e.*) "Local Government" includes a department of the Government of India, a Chief Commissioner, and the Resident at Hyderabad.

CHAPTER III.

Furlough.

Section 5.—The amount of furlough admissible to a Covenanted Civil Servant, and the aggregate amount of furlough and of special leave with allowances, admissible to an Uncovenanted Civil Servant, is limited to six years. All the rules in the Code or subject to this limitation.

Explanation. The following leave under other rules is counted as furlough under this Section:—

In the case of a Covenanted Civil Servant,—furlough, and leave with allowances on medical certificate, under former rules.

In the case of an Uncovenanted Civil Servant,—furlough, leave with allowances on medical certificate, and leave on private affairs, under former rules or under the rules in Supplement F. of this Code.

Section 6. (*a.*)—The amount of furlough "earned" by an Officer is one-fourth of his active service.

Proviso.—Provided that, in making this calculation for an Uncovenanted Civil Servant, only half of the active service rendered by him in offices other than those included in Schedule A. shall be taken into account.

1. The whole of the active service rendered while officiating in any of the offices included in Schedule A. is to be taken into account.

(*b.*) The amount of furlough "due" to an Officer is the amount which he has earned, diminished by—

First, in the case of a Covenanted Civil Servant,—

(1) the amount of furlough which he has enjoyed under these or any former rules, except junior furlough under the rules in force before the 8th June 1855;

(2) the excess over one year in the amount of leave with allowances on medical certificate which he has enjoyed under former rules.

Secondly, in the case of an Uncovenanted Civil Servant,—

(3) the amount of furlough or special leave with allowances which he has enjoyed under these or any other rules;

(4) the amount of leave on private affairs or on medical certificate with allowances which he has enjoyed under the rules formerly applicable to him.

1. Leave of the kind described in Section 4 (*a.* 5) is not counted against an Officer under this Section, or under Section 5.

Proviso.—Provided that if more than two years' furlough be due to an Uncovenanted Civil Servant when he is first admitted to the benefit of those rules, the excess shall be cancelled.

Section. 7. (*a.*)—To an Officer who has rendered three years' continuous service, furlough for not more than two years may be granted as follows:—

First, on medical certificate,—unconditionally;

See Section 25, Rule 2.

Secondly, without medical certificate,—subject to these provisos—

(1) that the furlough be due to him;

(2) that he have rendered eight years' active service;

(3) that the whole number of Officers absent on furlough and special leave do not exceed[1] the limit appointed by the Government of India.

1. Except on medical certificate, or on very urgent private affairs, furlough or special leave may not be granted to a Covenanted Civil Servant in Oudh, the Central Provinces, British Burmah, Ajmír, Mysore and Coorg, and the Berars, if one-fifth of the whole number of Officers, Covenanted, Military, and Uncovenanted, serving in the same Commission, are already absent on furlough or special leave. In other Local Governments, it may not be granted, if one-fifth of the whole number of Covenanted Civil Servants serving under the orders of the same Local Government are already absent on furlough or special leave.

(*b.*)—Furlough granted under this Section may, on medical certificate, be extended to not more than three years.

Section 8. (*a.*)—To an Officer who has not rendered three years' continuous service, furlough for not more than one year may be granted on medical certificate.

(*b.*) Furlough granted under this Section for less than one year may, on medical certificate, be extended to not more than one year.

Section 9. (*a.*)—An Officer on ordinary furlough has a lien on his substantive appointment, or on a substantive appointment of a like character and not less pay.

Explanation.—Ordinary furlough includes—

(1) the first two years of each separate period of furlough under Section 7;

(2) so much of furlough under Section 8 as may be due, provided the Officer have rendered six months' continuous active service.

(*b.*) On other furlough a Covenanted Civil Servant has no lien, but an Uncovenanted Civil Servant has a lien.

1. An Officer may not surrender his lien; and a Local Government may not fill up substantively an appointment on which an Officer has a lien without transferring the Officer to another substantive appointment of not less pay. The saving which accrues to the State by paying acting allowances, instead of substantive, must be carefully secured as a set-off against the cost of leave allowances.

2. An Officer may have a lien on an appointment without having actually joined it.

Note. Applicable to Commissioned Military Officers in Civil employ. (*Ft. St. George Gazette*, 1872, p. 1,123.)

3. An Officer on furlough has no claim to substantive promotion; but there is no objection to such promotion.

Note. This rule applies to Commissioned Military Officers in Civil employ. (*Ft. St. Geo. Gazette.* 1873, p. 233.)

4. An Officer on furlough has no lien on an acting appointment.

Section. 10. (*a.*)—An Officer on ordinary furlough is entitled, subject to the limitations prescribed in clauses (*b.*) and (*c.*) of this Section, to a leave allowance equal to half the average salary which he has earned during so much of his continuous active service as is within the three years preceding the day on which he gives up office.

Provided that subsidiary leave shall not be included in active service under this Section, nor periods during which an Officer has been out of employ in India, otherwise than as a penalty for misconduct.

1. *In the case of a Commissioned Military Officer in Civil employ who takes subsidiary or preparatory leave before furlough, the words "*prior to his proceeding on furlough*" in Section V. of the Military Furlough Regulations of the 10th November 1868, shall be understood to mean *prior to his being relieved of his duties.* (*Ft. St. Geo. Gazette*, 1873, p. 233.)

(*b.*)—The maximum leave allowance of a Covenanted Civil Servant on ordinary furlough is, if paid at the Home Treasury of the Government of India, £ 250 a quarter, and if paid in India, Rs. 833⅓ a month. The minimum is, if paid at the Home Treasury, £ 125 a quarter, or his

last salary, whichever is less, and if paid in India, Rs. 416⅔ a month, or his last salary, whichever is less.

(c.)—The maximum leave allowance of an Uncovenanted Civil Servant on ordinary furlough is, if paid at the Home Treasury of the Government of India, £ 200 a quarter, and if paid in India, Rs. 666⅔ a month. There is no minimum limit.

1. An Officer on furlough does not forfeit his past leave allowance by resigning the service without returning to India.

Section 11.—An Officer on furlough, other than ordinary, is entitled, if a Covenanted Civil Servant, to subsistence allowance, and if an Uncovenanted Civil Servant, to £ 120 a quarter paid at the Home Treasury, or Rs. 400 a month paid in India, or to one quarter of the average salary defined in Section 10 (*a.*), whichever is less.

1. The following are the rates of subsistence allowance for Covenanted Civil Servants:—

To an Officer of not more than eight years' actual residence in India. .	Rs.	250	a month.
To an Officer of more than eight, but less than twelve years' actual residence in India	„	320	„
To an Officer of twelve or more years' actual residence in India . .	„	400	„

CHAPTER IV.

Special Leave of Absence.

Section 12.—Special leave on urgent private affairs may be granted at any time, for not more than six months:

Provided that an Officer who has had special leave, must render six years' active service before he can again have such leave.

1. The corresponding leave under the Covenanted Service Leave Rules in force before the 1st July 1868, is "special leave" within the meaning of this proviso.

Section 13.—An Officer on special leave has a lien on his substantive appointment, or on a substantive appointment of a like character and not less pay.

See Rules under Section 9.

Section 14. (*a.*)—For the first six months for which an Officer is on special leave, whether the six months be included in the same leave or not, he is entitled to the leave allowance admissible under Section 10.

(*b.*)—Thereafter he is entitled to no leave allowance.

1. The corresponding leave under the rules in force before the 1st July 1868 is "special leave" within the meaning of this Section.

CHAPTER V.

Subsidiary Leave of Absence.

Section 15. (*a.*)—Furlough and special leave, out of India, begin on, and include, the date of the departure of the vessel in which the Officer

sails; and to an Officer taking such leave, subsidiary leave, not ordinarily exceeding thirty days, may be granted from the day on which he gives up office, to the day before that on which his furlough or special leave begins.

(*b.*)—Furlough and special leave, out of India, end on, and include, the date of the arrival of the vessel in which the Officer returns; and to an Officer coming back from such leave, subsidiary leave, not ordinarily exceeding thirty days, may be granted, from the day after that on which the vessel arrives, to the day before that on which he assumes the office to which he may be appointed.

1. For the interval between giving up charge of office and commencement of furlough out of India, and between the end of furlough out of India and the resumption of charge of office, a Commissioned Military Officer in Civil employ is allowed subsidiary leave not ordinarily exceeding in each case 30 days. (*Ft. St. Geo. Gazette*, 1873, p. 233.)

1. (*a.*) Subsidiary leave may be granted to a Covenanted Civil Servant retiring from the service, to the same extent, and with the same allowances, as if he were going on furlough. To an Uncovenanted Civil Servant, such leave may be given on half-pay for fourteen days, but only if it cause no additional expense to the State.

2. Subsidiary leave for more than thirty days may be granted in cases of necessity; but all such grants, and the reasons for them, must be reported to the Government of India.*

3. An Officer may leave India, or return to India, by any port he likes; but the dates by which the beginning and end of furlough and special leave are determined, are the date of the vessel's departure from the port where he first meets it, and arrival at the port where he quits it. For instance, an Officer sailing from Calcutta in a vessel which touches at Madras, counts by the date of departure from Calcutta, and not from Madras.

3. (*a.*) An Officer serving in Persia or Arabia may leave the country in which he is serving, or return to it by any port or frontier he likes, provided that the journey to or from it must not exceed 30 days. The certificate showing the date of departure or return must be given by the British Consul, if there be one, otherwise by the Officer himself.

Note. This rule applies to Military Officers in Civil employ, and to all Officers who are subject to the rules in the Supplements to this Code. (*Ft. St. Geo. Gazette*, 1872, p. 1,805.)

3. (*b.*) In the case of Commissioned Military Officers in Civil employ, days of embarkation and debarkation are parts of furlough, and furlough allowances only are admissible for such periods.

In such cases, furlough cannot be extended on the ground that the vessel in which an Officer leaves India, or returns to it, touches at some other port in India after the first embarkation or before the final debarkation. (*Ibid.* 1873, p. 233.)

4. The date of the departure of a vessel from Calcutta is held to be the date on which the pilot leaves it at sea.*

5. An Officer quitting India after subsidiary leave must report his departure to the Local Government which granted him the leave; and he must report his arrival in England to the Secretary of State.

* *Note.* This rule applies to Commissioned Military Officers in Civil employ. (*Ft. St. Geo. Gazette*, 1873, p. 233.)

Explanation.—An Officer may take furlough or special leave partly in, and partly out of, India. But subsidiary leave is not admissible under clause (*a.*) of this Section, unless the furlough or special leave begins as furlough or special leave out of India; nor under clause (*b.*), unless it ends as furlough or special leave out of India.

1. If an Officer remains in India after the end of subsidiary leave under clause (*a.*), his furlough or special leave will be held to have begun as furlough or special leave in India, and will be counted from the day on which he gave up office.

Note. A similar rule applies to Commissioned Military Officers in Civil employ who remain in India after the end of subsidiary leave prefixed to furlough. (*Ft. St. Geo. Gazette*, 1873, p. 233.)

Section 16. (*a.*)—An Officer on subsidiary leave under clause (*a.*) of Section 15 has, or has not, a lien on an appointment according as he has, or has not, such lien on the first day of the leave to which it is subsidiary.

(*b.*)—An Officer on subsidiary leave under clause (*b.*) of Section 15 has, or has not, a lien on an appointment according as he has, or has not, such lien on the day last preceding the subsidiary leave.

Section 17.—An Officer on subsidiary leave is entitled to allowances as follows:—

(*a.*)—If the leave immediately following, or immediately preceding, the subsidiary leave be ordinary furlough, or if it be special leave, and the Officer have not had leave subsidiary to a former special leave,—the allowance admissible under Section 10, but calculated, in the case of a Covenanted Civil Servant, without limitation of maximum or minimum.

(*b.*)—If the leave immediately following, or immediately preceding, the subsidiary leave, be furlough other than ordinary,—the allowance admissible under Section 11.

(*c.*)—If the leave be subsidiary to special leave, and the Officer have had leave subsidiary to a former special leave,—no allowance.

(*d.*)—If the Officer, under Section 24, have ceased to have a lien on a substantive appointment,—subsistence allowance in the case of a Covenanted Civil Servant, and no allowance in the case of an Uncovenanted Civil Servant.

1. The corresponding leave under the Covenanted Service Rules in force before the 1st July 1868 is special leave within the meaning of this Section.

2. An Officer may draw allowances as if he were on privilege leave, for any part of his subsidiary leave under clause (*a.*) of Section 15, for which, if he were not going on furlough or special leave, privilege leave would be admissible to him.

Note. A similar rule applies to Commissioned Military Officers in Civil employ taking subsidiary leave before furlough. (*Ft. St. Geo. Gazette*, 1873, p. 233.)

3. The allowances of every Commissioned Military Officer in Civil employ during subsidiary leave shall be calculated as in the case of general leave taken in India. Provided always that if an Officer shall, under the action of the leave rules, have lost his lien on his appointment, he shall, during subsidiary leave, draw allowances under the rules of the Military Department applicable to his case. (*Ft. St. Geo. Gazette*, 1873, p. 233.)

Note. This rule regulates allowances during leave subsidiary furlough of any description. (*Ibid.*)

CHAPTER VI.

Privilege Leave of Absence.

Section 18.—The amount of privilege leave admissible at one time is limited to three calendar months. (*Ft. St. Geo. Gazette*, 1873, p. 433.)

The amount of privilege leave earned by an Officer is one-eleventh of the time during which he has been on duty without interruption. Provided that no privilege leave can be earned by an Officer by duty done while three months' such leave are due to him. (*Ibid.*)

The privilege due to an Officer is the privilege leave which he has earned, less the period during which he has been absent on privilege leave. Absence on privilege leave, though not counting as duty, is not an interruption of duty within the meaning of this Section. (*Ibid.*)

(*Note.* This rule applies to Commissioned Military Officers in Civil employ.) (*Ibid.*)

1. To Uncovenanted Judicial Officers, whose duties are not continuous, and who enjoy regular vacations during which they are allowed to be absent from duty, privilege leave is not admissible except in cases of urgent necessity. (*Ibid.*)

2. The Local Government may, with the sanction of the Government of India, impose a similar restriction in the case of Covenanted Officers. (*Ibid.*)

3. Time spent on subsidiary leave does not qualify for privilege leave. But if an Officer returning from leave not before the expiration thereof, be, solely for the convenience of the Local Government, and not for any fault of his own, prevented from joining an appointment on which he has a lien; or if he be kept out of employ on subsistence allowance; then, duty qualifying for privilege leave begins on the day on which he presents himself to the Local Government ready for duty. (*Ibid.*)

4. When an Officer is first appointed to the Public Service, duty qualifying for privilege leave does not begin until he takes charge of a particular office. (*Ibid.*)

5. "Examination leave" does not operate as an interruption of duty within the meaning of this Section; and, if the examination to attend which the leave is taken be success-

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LEAVE AND ALLOWANCES.

The 10th April 1873. Financial Department.

No. 2,390.—The Governor General in Council is pleased to decide, in supersession of the Notification of this Department, No. 1904, dated the 20th Ultimo, that the revised rules for privilege leave contained in the Notification No. 978 of the 10th February 1873 have effect, in the case of every Officer to whom those rules are applicable, from the date of his last return to duty, whether from an instalment of privilege leave or from any other leave, provided that any privilege leave, or service qualifying for privilege leave, which had accrued to the Officer on that date under the old rules shall not be forfeited, and that such privilege leave, or service for privilege leave, may be combined with privilege leave, or service for privilege leave, under the rules of the 10th February 1873.

fully passed, and the Officer have not already had twelve months' examination leave, then it counts as duty qualifying for privilege leave. (*Ft. St. Geo. Gazette*, 1873, p. 1,344.)

6. Suspension from Office as penalty for misconduct is an interruption of duty within the meaning of this Section. (*Ibid.* 1873, p. 433.)

(*Note.* This rule applies to Commissioned Military Officers in Civil employ.) (*Ibid.*)

7. If an Officer remains absent after the end of examination leave, or of joining time, the period of absence cannot count as duty qualifying for privilege leave, and unless the absence is accounted for to the satisfaction of the Local Government, it is an interruption of duty within the meaning of this Section. (*Ibid.*)

(*Note.* This rule applies to Commissioned Military Officers in Civil employ.) (*Ibid.*)

8. With regard to the privilege leave of Commissioned Military Officers in Civil employ, no distinction is made between Officers who have substantive Civil appointments and those who are merely officiating in the Civil Department. The leave is earned by uninterrupted duty in either the Civil or Military Department. (*Ibid.*)

Section 19.—To an Officer who has been on duty without interruption for eleven calendar months, and who has not, for six calendar months, been absent on privilege leave, the whole or any part of the privilege leave due to him may be granted. (*Ibid.*)

(*Note.* This rule applies to Commissioned Military Officers in Civil employ.) (*Ibid.*)

1. Before privilege leave is granted to an Officer, he must record a declaration that he has no intention of retiring or of taking furlough, special leave, or leave on private affairs, or Medical certificate, within three months of his return to duty. Though not absolutely debarred, by this declaration, from applying to retire or for such leave within the three months, he should, if he does so, explain fully his change of mind. (*Ibid.*)

(*Note.* This rule applies to Commissioned Military Officers in Civil employ.) (*Ibid.*)

2. If an Officer is, on public grounds, recalled to duty from privilege leave before the whole leave granted to him is ended, privilege leave may be granted to him again even within six calendar months from the date of his return to duty. (*Ibid.*)

(*Note.* This rule applies to Commissioned Military Officers in Civil employ.) (*Ibid.*)

Section 20.—An Officer on privilege leave has a lien on his substantive appointment. He has also a lien on his officiating appointment, so long as it is not resumed by an Officer having a superior lien on it.

Section 21.—An Officer on privilege leave is entitled to a leave allowance equal to the pay or salary which he would earn if he held or officiated in the appointment on which he has a lien.

1. If privilege leave is granted to an Officer who holds an appointment sanctioned only for a limited time, and for a special purpose, he is not entitled, during privilege leave, to any special allowance attached to the appointment.

Note. This rule applies to Commissoned Military Officers in Civil employ. (*Ft. St. Geo. Gazette*, 1873, p. 233.)

2. Cancelled. (*Ibid.* 1872, p. 1,944.)

3. An Officer on privilege leave is entitled to acting allowance, even though another Officer be appointed to act for him.

4. If an Officer, who has been temporarily promoted from a lower to a higher officiating appointment, takes privilege leave on being relieved of the latter, and the Local Go-

vernment declares that, on being so relieved, he has reverted to the lower officiating appointment, his allowances on leave shall be calculated as if he had rejoined it.

5. In Bombay, an Officer on privilege leave may draw the house-rent or tentage attached to his appointment, if he places his house or tent at the disposal of the Officer, if any, who officiates for him. The officiating Officer cannot draw the house-rent or tentage attached to the same appointment. But if the officiating Officer, for a reason which the Local Government considers sufficient, refuses the accommodation placed at his disposal, the allowance is to be drawn by him and not by the absentee.

Note. These rules apply to Commissioned Military Officers in Civil employ. (*Ft. St. Geo. Gazette*, 1873, p. 233.)

6. An Assistant in the Geological Survey of India on privilege leave may draw the house-rent, horse allowance and other local allowances of his office, provided that they are not claimed by an Officer officiating for him during his absence. (*Ibid.* 1873, p. 769.)

CHAPTER VII.

Examination Leave of Absence.

1. A Covenanted Civil Servant, who is a candidate for one of the rewards offered for the study of Oriental Languages, may be allowed leave for one month for the purpose of being examined.

2. If he pass the examination, he may be allowed similar leave for another month.

3. An Officer on examination-leave has a lien on his appointment (substantive or officiating), and is entitled to leave allowance, as if he were on privilege leave.

CHAPTER VIII.

Joining-time.

[The rules in this Chapter apply to all Officers in Civil employ.]

1. Joining-time is the time allowed to an Officer to proceed from one station to another, when his appointment is changed, or when, being unemployed, he is appointed to any office. An Officer is held to be on duty during joining-time, if he is entitled to allowances.

2. Joining-time is allowed as follows:—

For that part of the route for which railway is available,—one day for every hundred miles.

For that part of the route for which steamer is available,—one day for every hundred miles, or such longer time as the steamer may actually occupy.

Where neither railway nor steamer is available,—one day for every ten miles.

And six days in addition to the whole thus calculated.

Sundays are excluded in the calculation of joining-time.

3. The full joining-time is allowed only if it is spent *bonâ fide* in preparation for the journey or in progress from one station to another, and no more than three months may be given under any circumstances. The Government also, which orders a transfer, may limit the duration of joining-time.

4. When an Officer, after giving over charge of his office at one station on transfer or reversion to another, takes privilege or examination-leave before joining the office to which he has been transferred, or to which he has reverted; or when an Officer, while on privilege or examination-leave, is transferred to a station other than that from which he

took leave,—he is entitled to joining-time in addition to his privilege or examination-leave. The joining-time of an Officer transferred during privilege or examination-leave, will be counted from his old station, or from the place where he received the order of transfer, whichever is nearer to his new station.

5. Unless for some special recorded reason, the Government or other authority under whose orders the transfer takes place permits or requires it to be made in any particular case elsewhere or otherwise, the charge of an office must be made over at its head-quarters, both the relieving and relieved Officers being present. (*Ft. St. Geo. Gazette*, 1873, p. 514.)

As a general rule, and subject to any special orders to the contrary in particular cases, the head-quarters of an Officer on the staff of a Government, as, for instance, a Secretary to a Government, the Sanitary Commissioner with the Government of India, or a Clerk in a Secretariat, are the head-quarters for the time being of the Government to which he is attached. (*Ibid.*)

The head-quarters of any other Officer are either the station which has been declared to be his head-quarters by the authority which appoints him, or, in the absence of such declaration, the station where the records of his office are kept. (*Ibid.*)

6. If an Officer, during transit from one appointment to another, obtains furlough on medical certificate (with or without subsidiary leave prefixed), he will be allowed only the joining-time calculated for the journey from his old station to the furthest place to which he has proceeded on his route to his new station.

7. Except in the case mentioned in the next rule, an Officer draws during joining-time the following allowances:—

(*a.*) First, as regards pay,—

the pay which he drew in his old appointment, or that which he draws in his new, whichever is less.

(*b.*) Second, as regards acting allowance:—

(1) if transferred from an officiating appointment to an appointment, officiating or substantive, of not less salary,—the acting allowance of his old appointment;

(2) if, after being promoted from a lower to a higher officiating appointment with retention of lien on the lower one, he is relieved of the higher and returns to the lower officiating appointment, or to another appointment, officiating or substantive, of not less salary,—the acting allowance of the lower officiating appointment:

(3) Provided that no Officer can draw acting allowance for any appointment after any one having a superior lien on it has resumed it.

8. An Officer who has no substantive appointment, and is not in the Covenanted Civil Service or the Army, is not entitled to any allowance during joining-time; but if such an Officer, while officiating in an office, is transferred to another office in the same department, and under the Local Government, the Local Government may allow him to draw, during his transit, the allowance to which he would be entitled under Rule 7.

Illustration.—A, who has no substantive appointment, but is officiating as Sub-Registrar of Assurances in Bardwan, is appointed to officiate as Deputy Magistrate and Deputy Collector in Rajshahye, and subsequently transferred to officiate as Deputy Magistrate and Deputy Collector in Patna, A is not entitled to any allowance during his transit from Bardwan to Rajshahye, but he may be allowed by the Local Government to draw, during his transit from Rajshahye to Patna, the allowance to which he would be entitled under Rule 7.

CHAPTER IX.

Extension and Commutation of Leave.

Section 22.—Except as provided in Section 15, no kind of leave can be granted in continuation of any other kind; but any leave may be retrospectively changed for any other kind or amount of leave which might at first have been granted:—

Provided that the grant, or extension of furlough, under this rule (otherwise than on medical certificate,) is subject to Proviso 3 in Section 7 (*a*).

1. Except by the Secretary of State, leave cannot be changed or extended without the permission of the Local Government which originally granted it.

1 (*a*.) In the case of Commissioned Military Officers in Civil employ, leave may be retrospectively commuted, by the authority which granted it, to any other kind of leave which the said authority would have been competent to allow when the original leave was sanctioned. (*Ft. St. Geo. Gazette*, 1873, p. 234.)

2. Examination-leave may be granted in continuation of privilege leave, but no kind of leave, except furlough on medical certificate, can be granted in continuation of examination-leave. Privilege leave, however, may be granted in continuation of examination-leave under Chapter VII. Rule 1, but not in continuation of examination-leave under Chapter VII. Rule 2. (*Ft. St. Geo. Gazette*, 1872, p. 891.)

3. When privilege leave is, on medical certificate, retrospectively changed for furlough out of India, so much of the leave passed before the departure of the vessel in which the Officer sails, may be treated as subsidiary leave under clause (*a*) of Section 15, as might have been granted as subsidiary leave, if the Officer had originally obtained furlough, and not privilege leave.

Note. A similar rule applies in the case of Commissioned Military Officers in Civil employ. (*Ft. St. Geo. Gazette*, 1873, p. 234.)

Section 23. (*a*.)—Leave allowances are payable in India after the end of each month; but an Officer on furlough or special leave out of India may, at his option, take payment at the Home Treasury of the Government of India.

Note. This rule applies to Commissioned Military Officers in Civil employ. (*Ft. St. Geo. Gazette*, p. 233.)

CHAPTER X.

Payment of Leave Allowances.

[The rules in this Chapter apply to all Officers in Civil employ.]

1. An Officer quitting India on furlough or special leave must take with him a last Pay certificate, whether he intends to draw his allowances in England or not. For rules, see next Chapter.

2. A gazetted Officer may draw his allowances at any Treasury in India. If he signs the bill himself, he must either appear in person at the place of payment, or must furnish a life-certificate by a Covenanted Civil Servant, a Magistrate, a Notary, a Banker, or a

Minister of Religion. If he draws the allowances through an authorized agent, the agent must either furnish a life-certificate as above, or must execute a bond to refund overpayments. A life-certificate may be given periodically, a bond being given to cover intermediate payments not supported by the life-certificate.

(Forms of life-certificate may be procured at the India Office, London.)

Note. So much of this rule as relates to allowances being drawn by an agent applies to Commissioned Military Officers in Civil employ. (*Ft. St. Geo. Gazette*, 1873, p. 234.)

3. A non-gazetted Officer can draw his leave allowances only at the treasury whence his salary is disbursed, and under the signature of the head of the office to which he is attached; this Officer is responsible for any overcharges, and no other security is required.

(*b.*) If payment be taken at the Home Treasury, it is made quarterly, and rupees are converted into sterling at the rate of exchange fixed for the time being, for financial Transactions between the Imperial and the Indian Treasuries.

1. If an Officer's contract of service contains a stipulation to the effect that "a pound sterling shall be considered equal to and calculated after the rate of ten rupees," his leave allowances shall be converted into sterling at that rate.

2. If an Officer receive an advance of pay in England to enable him to return to duty in India, the advance shall be recovered at the rate of exchange fixed for transactions with the Imperial Government at the time the advance was made. The same rule will also apply in the case of an advance made in England to a person appointed there proceeding to India to join his appointment. (*Ft. St. Geo. Gazette*, 1873, p. 7.)

Note. This rule applies to Commissioned Military Officers in Civil employ and to all Officers who take leave under the Supplements to the Code. (*Ibid.* 1873, p. 234.)

CHAPTER XI.

Last-Pay Certificate.

[The rules in this Chapter apply to all Officers in Civil employ.]

1. No Officer (unless he has been newly appointed to the service of Government) can begin to draw pay or allowances at any Treasury in India or at the Home Treasury of the Government of India, without producing a last-pay certificate from the Treasury where his pay or allowances were last disbursed, or from the Accountant-General within whose jurisdiction that Treasury is.

2. An Officer must, if possible, appear personally at the office where his last-pay certificate is completed.

3. The following are the rules and forms prescribed for the issue of last-pay certificates in India:—

The cases in which these certificates are given are thus classified:—

Case I.—To an Officer proceeding on leave to Europe and embarking at a port in the Presidency or Province in which he is employed;

Case II.—To an Officer proceeding on leave to Europe and embarking at a port in another Presidency or Province;

(*a.*) If he be employed at, or have to pass through, the station of the Accountant-General of his Presidency or Province;

(*b.*) If he be not employed at, and have not to pass through, that station;

Case III.—To an Officer proceeding on leave from one place in India to another, whether the two places are or are not within the same Presidency or Province;

Case IV.—To an Officer proceeding on duty from one Presidency or Province to another;

Case V.—To an Officer proceeding on duty from one place to another in the same Presidency or Province.

The rules for each of these cases are as follows:—

Case I.

The Accountant-General should give the Officer a certificate in Form A, Appendix B, and, save in the cases below excepted, forward a duplicate certificate, in the same form, to the Local Government for transmission to the Secretary of State.

Exceptions.—1. If the Officer embark at a port in British Burmah, the Accountant-General should forward the duplicate form direct to the Financial Department of the Government of India for transmission to the Secretary of State.

2. If the Officer embark at Calcutta, the Accountant-General should, in like manner, forward the duplicate form to the Financial Department after filling up the blanks in the pilot's certificate at its foot.

Case II. (a.)

The Accountant-General should pay the Officer* his allowances up to the date of his departure from his (the Accountant-General's) station, and should give him a certificate in Form B, Appendix B, leaving the 5th, 7th and 8th spaces blank, and send a duplicate, after signing the letter on the reverse, to the Accountant General, or (if there be no Accountant-General) to the Officer in charge of the Treasury at the port at which the absentee intends to embark for Europe. The Accountant-General or Treasury Officer at the port of embarkation should follow the instructions in the letter addressed to him, and return the original form to the Officer. If he be an Accountant-General, he should forward the duplicate to the Local Government for transmission to the Secretary of State, and address a letter in the Form F, Appendix B, to the Accountant-General of the Officer's Presidency; but if he be a Treasury Officer, he should forward the duplicate to the Accountant-General of his own Presidency, who will forward it to the Local Government for transmission to the Secretary of State, and address a letter in the Form F, Appendix B, to the Accountant-General of the absentee's Presidency.

Case II. (b.)

The Accountant-General should send to the Officer a certificate in Form C, Appendix B, leaving the 5th, 7th and 8th spaces blank, and forward a duplicate to the Accountant-General or Treasury Officer at the port at which the Officer intends to embark for Europe. Before the Officer's departure from his station, the Officer in charge of the Treasury from which he last drew pay should fill up and attest the certificate at the end of the original Form C. The Accountant-General or Treasury Officer at the port at which the Officer intends to embark should follow the instructions in the letter to his address on the back of Form C, and after copying the entries and signature from the certificate at the end of the

* The Officer, if he be not employed at the Accountant-General's station, should bring a last-pay certificate, in a form similar to Form M, from the Officer in charge of the Treasury where his salary was last disbursed.

original form into the duplicate, should return the original form to the Officer. If he be an Accountant-General, he should forward the duplicate certificate to the Local Government for transmission to the Secretary of State, and forward a copy of the certificate at the end of the form to the Accountant-General of the absentee's Presidency, with a letter in the Form G, Appendix B; but if he be a Treasury Officer, he should forward the duplicate Form E, to the Accountant-General of his own Presidency, who will send it to the Local Government for transmission to the Secretary of State, and forward a copy of the certificate at the end of the form to the Accountant-General of the absentee's Presidency, with a letter in the Form H, Appendix B.

But in the case of a Covenanted Civil Servant, or a Military Officer in Civil employ, or an Uncovenanted Civil Servant of the class as specified in Section 1 (*b.*) of the Code, if the Officer's appointment have been changed within the period, on his average salary for which the leave allowance is to be calculated, the rate of leave allowance will sometimes depend on the date on which he may make over charge of his office, and the Accountant-General may not be aware of that date at the time the last-pay certificate is prepared. In such cases, the Accountant-General should send to the Officer a document in the Form D, Appendix B, leaving the 5th, 6th, 8th and 9th spaces on the face of the form blank, and should forward a duplicate of it to the Accountant-General or Treasury Officer at the port at which the Officer intends to embark. Before the Officer's departure from his station, the Officer in charge of the Treasury from which he last drew pay should fill up the 6th space on the face of the original form, and fill up and attest the certificate at the end of that form. The Accountant-General or Treasury Officer at the port at which the Officer intends to embark should follow the instructions in the letter to his address on the back of the form, and having copied in the duplicate form the entry in the 6th space on the face of the original form and the entries and the signature in the certificate at the end should return the original form to the absentee. If he be an Accountant-General, he should forward the duplicate form to the Local Government for transmission to the Secretary of State, and send a copy of the certificate at the end of the form to the Accountant-General of the absentee's Presidency with a letter in the Form K, Appendix B; but if he be a Treasury Officer, he should forward the duplicate Form D, to the Accountant-General of his own Presidency, who will send it on to the Local Government for transmission to the Secretary of State, and forward a copy of the certificate at the end of the Form D, to the Accountant-General of the absentee's Presidency with a letter in the Form L, Appendix B.

Case III.

The Accountant-General will give the Officer a certificate in Form A, Appendix B; but if the Officer is proceeding to a place within the same Presidency or Province, the tenth space in the form may be left blank.

Case IV.

The Officer should obtain a certificate in the Form M, Appendix B. If he be employed at the station of the Accountant-General of his Presidency, the certificate should be given by that Officer. If he have to pass through that station on his way to his new Presidency, the certificate should be given by the Officer in charge of the Treasury from which he last drew pay and countersigned by the Accountant-General. If he be not employed at, and have not to pass through, the Accountant-General's station, the certificate should be given by the Officer in charge of the Treasury from which he last drew pay,

and a duplicate of it should be forwarded by the Treasury Officer to the Accountant-General for countersignature and transmission to the Accountant-General of the transferred Officer's new Presidency.

Case V.

The Officer should obtain a last-pay certificate in Form M from the Officer in charge of the Treasury from which he last drew pay.

CHAPTER XII.

Return to Duty.

Section 24.—An Officer who remains absent after the end of his leave is entitled to no allowance for the period of such absence, and he ceases to have a lien on any appointment, if his leave was furlough, immediately, and, if it was special or privilege leave, after a week.

Note. This rule applies to Commissioned Military Officers in Civil employ. (*Ft. St. Geo. Gazette*, 1873, p. 233.)

1. An Officer on furlough or special leave in Europe may not return to India without obtaining the permission of the Secretary of State.

2. The grant by the Secretary of State to an Officer on leave of permission to return to duty by a particular steamer, is equivalent to an extension of leave without prejudice to the Officer's appointment until the date the steamer arrives.

3. A gazetted Officer returning to duty must report his return to the Local Government. An Officer of the Bengal Covenanted Civil Service returning from furlough must report his return to the Government of India also.

3. (*a.*) An Officer may not return to duty from furlough or special leave more than 14 days before the end of his leave without the permission of the authority which granted it. This permission may be given with such conditions as the authority granted it may see fit to prescribe. An Officer returning from furlough or special leave more than 14 days before its expiry is entitled to no subsidiary leave, save under the special orders of the Government to which he is subordinate. In such case, subsidiary leave cannot under any circumstances be allowed for more than 30 days, and should not be granted for even that period if less time will suffice for the journey from the place where the Officer receives permission to return to duty to the station to which he is directed to join. (*Fort St. George Gazette*, 1872, p. 1,973.)

4. An Officer permitted to return to duty before the end of his leave should have the unused part of his leave formally cancelled by the authority which granted it; but this is not necessary if his return from leave is separately notified in the *Gazette.*

5. The Local Government may exempt an Officer from loss of appointment under this Section, if it considers that his default was due to circumstances beyond his control.

Note. A similar rule applies to Commissioned Military Officers in Civil employ. (*Ft. St. Geo. Gazette*, 1873, p. 234.)

6. If the appointment of an Officer is changed during furlough or special leave out of India, or upon his reporting his return, he must join his new appointment within the subsidiary leave allowed him. Nothing in excess of the allowances admissible for subsidiary leave can be passed to him until he joins his new office.

(*Note.* This rule applies to Commissioned Military Officers in Civil employ.) (*Ft. St. Geo. Gazette*, 1873, p. 1,097.)

7. If the appointment of an Officer is changed during furlough or special leave in India, he must join his new appointment within the leave. But the Local Government may give him joining-time, if he have not had sufficient notice of the change.

(*Note.* This rule applies to Commissioned Military Officers in Civil employ.) (*Ft. St. Geo. Gazette*, 1873, p. 1,097.)

8. Cancelled. (*Ibid.* 1873, p. 514.)

9. An Officer begins to draw pay and acting allowance from the day on which he assumes the office (substantive or officiating) to which he may have been appointed, or on which he may have a lien. But if his leave or joining-time end on a Sunday or holiday, and he take charge on the first working day after such Sunday or holiday, his assumption of Office and the re-arrangement of appointments (if any), consequent thereon, shall be held to have taken place on the day after that on which his leave ended: Provided that such re-arrangement (if any) does not involve the transfer of any Officer to another station, or the formal appointment of any Officer to a new office.

10. If charge of an office is tranferred after noon, the transfer does not affect allowances till the next day.

Note. These rules apply to Commissioned Military Officers in Civil employ. (*Ibid.* 1873, p. 233.)

CHAPTER XIII.

Applications for Leave.

Section 25.—Applications for leave are to be submitted to the Local Government, which will deal with them in such manner as the Governor General in Council may prescribe.

1. (*a.*) When an Officer applies for leave, he should distinctly state under what Section of these rules he wants it, and should show that he is entitled to it under that Section.

Note. A similar rule holds in the case of a Commissioned Military Officer in Civil employ. (*Ft. St. Geo. Gazette*, 1873, p. 234.)

(*b.*) Local Governments may grant leave under the rules to Officers serving under their orders. Before granting the leave, they should obtain report of the Accountant-General as to the applicant's title to it.

(*c.*) A Local Government granting leave to an Officer of the Bengal, Madras, or Bombay Covenanted Service serving out of his own Presidency, should inform the Government of India, Madras, or Bombay, as the case may be.

(*d.*) The Local Governments should, at the end of each quarter, submit to the Home Department of the Government of India a statement of Officers of the Bengal Covenanted Civil Service absent on furlough or special leave (including subsidiary leave) granted by them. A register prepared from these statements is kept in the Home Department, and is published quarterly in the *Gazette of India*.

2. (*a.*) Applications from Officers in India for leave, or extension, or commutation of leave on medical certificate, must be accompanied by a medical certificate in the following form: or as nearly in this form as the circumstances allow. (*Ft. St. Geo. Gazette*, 1872, p. 1,546.)

I, *A. B.*, Surgeon, at, or of ——————, do hereby certify that *C. D.*, of the ———— Service, is in a bad state of health, and I solemnly and sincerely declare that, according to the best of my judgment, a change of air is essentially necessary to his recovery, and do therefore recommend that he may be permitted to proceed to sea [*or to such place as the Surgeon may think proper, expressing it in the certificate.*]

(*b.*) The applicant must (unless the state of his health absolutely prevent it, or if he be an applicant for furlough in India, unless the Government to which he is subordinate otherwise permit) present himself, with two copies of the statement of his case, before the Medical Board at any of the Presidency towns, and obtain their certificate as follows:—

We [*or* I] do hereby certify that, according to the best of our [*or* my] professional judgment, after careful personal examination of the case, we [*or* I] consider the state of health of *C. D.* to be such as to render leave of absence for a period of ———— absolutely necessary for his recovery.

If an applicant for furlough in India is exempted by a Local Government from presenting himself before a Medical Board, he should be required to produce a certificate, signed by at least two, and if possible by three, Medical Officers. (*Ft. St. Geo. Gazette*, 1872, p. 1,546.)

(*c.*) An Officer serving in Burmah need not appear at a Presidency town, but must obtain the certificate from a Medical Board composed of the Deputy Inspector-General of Hospitals, and the two next senior Medical Officers, at Rangoon.

(*d.*) If the Officer is going on leave out of India, he should take with him one copy of his case.

(*e.*) If the applicant for an *extension or commutation of leave* on medical certificate be residing out of India, and within 20 miles of London, he must produce a certificate from the Medical Board attached to the India Office, showing the necessity for the extension or commutation. If he be residing beyond that distance from London, certificates in the second of the above forms must be produced from two medical practitioners; but he is liable to be called upon to produce other evidence.

3. Unless specially otherwise ordered, leave must begin within 35 days of the date on which it was granted.

4. No-demand certificates are not required from Officers going on leave except in the Public Works Department.

5. Commissioned Military Officers in Civil employ going on leave from the Public Works Department, are required to produce no-demand certificates from Account Officers of that Department. (*Ft. St. Geo. Gazette*, 1873, p. 234.)

Section 26.—If under the operation of Proviso 3, Section 7 (*a.*) the applications for furlough (including those under Section 22) cannot all be complied with, furlough will be granted in the following order:

First.—To those applicants to whom most furlough is due;

Secondly.—Of two or more applicants to whom the same amount is due, to him who has rendered longest continuous active service;

Thirdly.—Of two or more such applicants who have rendered the same continuous active service, to the senior.

SUPPLEMENT A.

Lieutenant-Governors.

Leave on medical certificate for not more than six months may be granted to a Lieutenant-Governor. A Lieutenant-Governor is not entitled to any other leave.

SUPPLEMENT B.

Members of Council.

The Leave admissible to an Ordinary Member of the Executive Council of the Governor-General, or of the Governor of Madras or Bombay, is regulated by Act of Parliament, Section 26 of 24 and 25 Vic., cap. 67.

Section 26.—It shall be lawful for the Governor-General in Council, or Governor in Council of either of the Presidencies, as the case may be, to grant to an Ordinary Member of Council leave of absence, under medical certificate, for a period not exceeding six months, and such Member, during his absence, shall retain his office, and shall, on his return and resumption of his duties, receive half his salary for the period of such absence; but, if his absence shall exceed six months, his office shall be vacated.

SUPPLEMENT C.

Judges of High Courts and certain Legal and Judicial Officers.

Regulations by the Secretary of State in Council of India under the provisions of 24 *and* 25 *Victoria, cap.* 104, *Section* 6, *respecting the furloughs* * * * *of the Chief Justices and Puisne Judges of the High Courts of Judicature for the Bengal Division of the Presidency of Fort William, Madras, Bombay and the North-Western Provinces; and regulations by the Secretary of State in Council respecting the furloughs and leaves of absence of certain other Legal and Judicial Officers.*

* * * * *

Definitions.

I. In the following rules, "actual service" includes the period during which a Judge is carrying on his duties in a High Court, also periods spent on privilege and subsidiary leave, and periods of vacation during which the Judge is not on "furlough or extraordinary leave."

"Extraordinary leave" means any leave granted otherwise than under these rules.

Furlough.

II. One year's furlough shall be placed to the credit of each Judge after the completion of every four years of actual service.

III. Except under Rules VI. and VII., no furlough shall be granted until at credit under Rule II.

Provided that any Judge who may have been already in the service of the Government at the time of taking office in the High Court, and who was at that time entitled, under the rules applicable to the branch of the service to which he belonged, to furlough, without medical certificate, may be granted furlough for a term not exceeding that to which he was so entitled upon the condition that such furlough shall not be taken until the completion of two years' actual service in the High Court, and shall not exceed one year.

IV. Except under Rule VII., furlough shall not be repeated until after the completion of three years' actual service from the date of the last return from furlough or extraordinary leave.

N. B. The words "furlough or extraordinary leave" in the above rule mean furlough under these rules or extraordinary leave granted to an Officer since he has been a Chief Justice or Judge of a High Court.

V. The maximum term of furlough to be taken at any one time shall be fifteen months.

VI. Under medical certificate, furlough may be granted before it is at credit under Rule II.

VII. On urgent private affairs, furlough may be granted before it is at credit under Rule II., and although three years of actual service have not been completed since the last return from furlough or extraordinary leave.

Provided that furlough under this Section shall not exceed six months, and shall be granted only once during the whole period of a Judge's service in the High Court.

VIII. The aggregate amount of all furlough which can be granted to a Judge during the whole period of his service in the High Court shall not exceed two years and a half.

IX. Furlough taken in India shall be reckoned from the date of the Judge's quitting his office to the date of his return thereto. Furlough taken out of India shall be reckoned from the date of embarkation to the date of return.

In the event of the furlough being taken partly in India, and partly out of India, the commencement and termination of the furlough shall be respectively determined by the above rules, according as the furlough begins or ends in or out of India.

X. For the interval elapsing between the date of quitting his office and the commencement of furlough out of India, and between the termination of furlough out of India and resuming his office, a

Judge may be allowed subsidiary leave not ordinarily exceeding thirty days, which in special cases may be extended.

XI. A Judge, when on furlough or subsidiary leave, shall receive allowances at the rate of Rs. 833-5-4 per mensem in the case of leave taken in India, or £1,000 per annum in the case of leave taken out of India.

XII. Except under medical certificate, the number of furloughs to be granted at any one time, and the grant of furloughs to individual Judges shall be subject to, and limited by the exigencies of the service, which exigencies shall be determined exclusively by the authority granting the furlough.

XIII. If, owing to the exigencies of the service, it may be necessary to place any limit on the number of Judges who may be absent on furlough at the same time, applications not supported by medical certificate will be granted in the following order:

The Judge to whose credit the greatest amount of furlough remains under Rule II., shall have the preference.

If two or more applicants are on an equality in this respect, the preference shall be given to the applicant whose actual service in a High Court is longest, reckoning, in the case of a Judge who has not taken furlough or extraordinary leave, from the date of his commencement of service in the High Court, and, in the case of a Judge who has taken furlough or extraordinary leave, from the date of his last return from such furlough or leave.

If two or more applicants are equal in both respects, the preference shall be given to the senior in the Court.

Privilege Leave.

XIV. Subject to the exigencies of the service, a Judge who has completed 11 months' continuous duty, inclusive of vacations, may, if the Government be satisfied that there is an urgent necessity, but not otherwise, be granted privilege leave for one month without deduction from his salary or acting allowances.

XV. In the same manner and under the same conditions an additional month of privilege leave shall be held to accrue to a Judge after each further period of 11 months' continuous duty.

XVI. Privilege leave shall not be taken in instalments, but any balance of privilege leave that may not have been taken shall be added to the next privilege leave which may accrue.

Provided that the whole privilege leave taken at any one time shall not exceed three months, and that any accumulation of privilege leave beyond that period shall be forfeited.

N. B. Financial Resolution of the Government of India, No. 401, dated 24th April 1869, shall not be held to apply to a Chief Justice or Judge of a High Court, even though, under Rule XXIII., he may elect to abide by former rules. Whatever rules such an Officer may elect, privilege leave shall not be granted to him except on urgent necessity being shown.

General.

XVII. Furlough and privilege leave shall not be taken as such in continuation of each other, but if a Judge absent on one of these classes of leave be allowed to change it for another, the whole period of his absence shall be held to be under the class of leave for which it was changed.

XVIII. Applications for leave shall in all cases be submitted in such manner as the Government may, from time to time, prescribe.

XIX. Leave allowances shall be payable monthly if payment is taken in India, and quarterly if payment is taken in England.

XX. No substantive appointment shall be vacated merely by reason of leave being granted under these rules.

XXI. If a Judge shall overstay any leave, he shall forfeit all salary during the time of his remaining so absent, and if he shall so continue absent for more than one week, his office shall be liable to become vacant.

XXII. No leave, except privilege leave and leave subsidiary to furlough, shall count as service for pension.

XXIII. Each Judge who stood appointed to a High Court on the 7th August 1869, and has taken no leave since then, shall, on the next occasion of his taking leave, be given the option of accepting these rules or abiding by those in force before that date for Judges of the High Courts of Judicature. Any Judge who has taken leave since the 7th August 1869, must abide by the rules he elected when taking that leave.

N. B. Under the above rule a Covenanted Civil Servant, who stood appointed as Judge of a High Court on the 7th August 1869, may take leave on medical certificate under the rules which were in force before the 1st July 1868 for the grant of such leave to Covenanted Civil Servants generally.

XXIV. If a Judge, who is a Covenanted Civil Servant, shall be permitted to resign his office and remain in the service, all leave which he may have taken as a Judge of the High Court shall be reckoned as

if it had been taken under the rules for the leave of absence of Covenanted Civil Servants.

XXV. The above rules regarding furlough and leave of absence (I. to XXIV.) are, with the modifications A and B below stated, applicable also to the following Officers:—

Barrister-Judges of the Chief Court of the Punjab.

Recorders in Burmah.

First Judges of Small Cause Courts at the Presidency Towns.

Secretary to the Council of the Governor-General for making Laws and Regulations.

Modifications above indicated.

A.—The allowances of these Officers while on furlough or subsidiary leave shall not exceed half their salaries, and shall be limited also to the rate prescribed in Rule XI.

B.—The privilege leave of the Officer last named shall be regulated by the * * Civil * * Leave Code.

SUPPLEMENT D.

To Law Officers.

Sick leave, and short leave on private affairs (now called privilege Leave) may be granted to Law Officers in accordance with the rules of the 8th June 1855 for the grant of leave of absence to Covenanted Civil Servants. Provided that no additional expense be caused in consequence of the leave.

SUPPLEMENT E.

(Refers to Chaplains and is therefore here omitted.)

SUPPLEMENT F.

Uncovenanted Officers Generally.

[Such of the rules under the Sections of the Code as are not expressly restricted to Covenanted Civil Servants, or are not explanatory of points in which the provisions of the Code differ from those in this Supplement, apply also to Uncovenanted Officers generally.]

Preliminary.

Section 1.—Leave of absence from duty may be granted under the following rules to Officers who have substantive appointments on permanent establishments under the Government, and who are not entitled to leave under any of the other rules in this Code or its Supplements. The rules apply fully only to those whose pay is not less than Rupees

100 a month. But leave may be granted under them to an Officer whose pay is less than Rs 100, so far as it can be done without imposing any cost upon the State. (See Acting Allowance Code Section 22.) No leave in excess of the leave admissible under these rules may be granted to such an Officer with allowances, or counting as service for pension. (*Ft. St. Geo. Gazette*, 1872, p. 1,805.)

Exception.—A Peon while sick in Hospital, or receiving medical aid as an out-door patient of the Hospital of the station at which he serves, may be allowed half pay for a period not exceeding six months without reference to the allowance paid to his substitute. (*Ibid.* 1873, p. 1,068. *a.*)

1. Officers and men of the Army, and Officers in the Subordinate Medical Department, are under Military rules, and these rules do not apply to them. The leave of members of the Pilot Service is also governed by special rules.

2. Officers appointed as probationers for a certain period, prior to formal appointment, are entitled to the same leave as if they held substantive appointments.

3. Officers holding temporary or officiating appointments only, are not entitled to leave of any kind; but a limited amount of leave may be allowed to such Officers under the conditions hereinafter stated.

4. Service in a capacity to which the leave rules do not apply does not qualify for leave under them, in the event of the Officer afterwards coming under them. Service under a Local Fund of the kind mentioned in Civil Pension Code, Section 28, may qualify for leave under the rules, but the allowances given during such leave must be disbursed from the Local Fund and from general revenues in the proportion in which the salary has been paid from these sources during the period qualifying for the leave.

Section 2.—In these rules, "pay" means substantive pay; "salary" means the sum of pay and acting allowance.

1. Personal allowance is to be taken as part of an Officer's substantive pay.

"Average salary" means the average calculated for so much of the three years immediately preceding the day on which the Officer gives up office, as he has passed on duty, or on privilege leave. But in all cases of leave for not more than one month, and also whenever the Officer's pay is less than Rs. 100 a month, the pay of the Officer's appointment at the time he gives up office is to be taken in lieu of his "average salary."

"Half average salary" is always subject to a maximum of Rs. 500 a month if paid in India, and £ 150 a quarter if paid at the Home Treasury of the Government of India.

"One quarter average salary" is always subject to a maximum of Rs. 400 a month if paid in India, and £ 120 a quarter if paid at the Home Treasury.

Leave on Medical Certificate.

Section 3.—Leave on medical certificate may be granted, whenever sufficient cause is shown, for three years in all, but not for more than

two years at one time; and no Officer can have leave on medical certificate beyond India more than twice.

1. An Officer who has a temporary or officiating appointment only may be allowed leave, under this Section for not more than three months, if the Local Government consider no substitute to be necessary, or can provide for his duties without additional expense.

Section 4.—An Officer on leave under Section 3 is entitled to half of his average salary for the first fifteen months of each period of absence, but not for more than thirty months in all.

For the rest of the leave he is entitled to a quarter of his average salary.

Leave on Private Affairs.

Section 5.—Leave on private affairs for six months at a time may be granted to an Officer who has not had furlough. The first leave under this Section may be taken after six years' service, and the leave may be repeated after intervals of six years.

1. Leave on private affairs does not accumulate, nor can it be taken in instalments.

Section 6.—An Officer on leave under Section 5 is entitled to half of his average salary.

1. An Officer does not forfeit the allowance to which he is entitled under this Section, by resigning the service at the end of the leave.

Furlough.

Section 7.—Furlough may be granted, as follows, to an Officer who has not had leave on private affairs:—

After ten years' service, one year; and after eighteen years' service, another year; or in one period of two years', after eighteen years' service.

1. Leave on medical certificate counts as service for furlough.

2. Leave on private affairs under the rules in force before the 8th June 1863, does not prevent the grant of furlough under this Section.

Section 8.—An Officer on furlough is entitled to half of his average salary.

Leave without Allowances.

Section 9.—Leave without allowances may, in cases of necessity, be granted for such time as may be necessary. Time spent on leave under this Section does not count as service for other leave.

1. There is no limit to the length or frequency of leave under this Section, and it may be granted in continuation of leave on medical certificate, or furlough.

Subsidiary Leave.

Section 10.[1]—Leave subsidiary to leave on medical certificate, leave on private affairs, or furlough, when taken out of India, may be allowed as prescribed in Section 15 of the Code for such time as may be sufficient.

Fourteen days only are allowed to an Officer at a Presidency Town, who takes leave on medical certificate out of India. Subsidiary leave may also be granted to an Officer going on, or returning from, leave on medical certificate to a sanitarium in India.

Section 11.—An Officer on subsidiary leave prefixed to other leave, is entitled to half his average salary. An Officer on subsidiary leave following other leave, is entitled to half his average salary, or one quarter of his average salary, according to the rate of allowance to which he may be entitled at the end of the leave to which it is subsidiary.

1. But see Code, Section 15 (*b.*), Rule 1, and Section 17, Rule 2.

Privilege Leave.

Section 12.—Privilege leave may be granted in accordance with the rules in Chapter VI. of the Code: provided that no Officer whose salary is less than Rs. 200 a month can draw any allowances for privilege leave until he returns to duty.

1. An Officer who has only a temporary or officiating appointment only, may be allowed privilege leave, if the Local Government consider no substitute to be necessary, or can provide for his duties without additional expense.

2. Ministerial Officers of High Court are not allowed privilege leave, if they are allowed to be absent during the High Court vacation.

3. Hospital Assistants employed in the Civil Department may, during the period of their service in that Department be allowed privilege leave, provided that no extra expense is caused by the grant of the leave. (*Ft. St. Geo. Gazette*, 1873, p. 390.)

Examination-Leave.

Section 12. (*a.*)—An Officer, permitted to present himself at any examination, which must be passed before a person is eligible for higher subordinate appointments, such as Deputy Magistracies, may, under the orders of the Local Government, be allowed leave of absence for the number of days which is actually necessary to enable him to attend at the examination. This absence is expected to be short, and no deduction will be made from the Officer's allowances, unless the head

of the office finds it necessary to enable him to make arrangements for carrying on the work. Such leave should not be allowed more than twice for each standard of examination. (*Ft.St.Geo.Gazette*, 1873, p. 234.)

General.

Section 13.—Leave on private affairs and furlough cannot be taken in continuation of any other leave except subsidiary leave; but any leave may be retrospectively changed for any other kind or amount of leave which might at first have been granted; and if an Officer absent on privilege leave, or on leave on private affairs, or on furlough, take extension of leave on medical certificate, the whole of the absence will be treated as leave on medical certificate.

Section 14.—No Officer's appointment becomes vacant, simply by reason of his taking leave under these rules. But absence without leave, or after the end of leave (except privilege leave, in which case a week's grace is allowed) involves loss of appointment; and after five years' continuous absence, whether with or without leave, an Officer is considered to be out of Government employ.

1. The Secretary of State, in granting to Officers extension of leave, sometimes declines to guarantee retention of appointment, if there is not time to communicate with the Local Government in India.

2. An Officer who goes on leave out of India has no claim to return to the *particular* local appointment from which he took leave.

Applications for Leave.

Section 15. (*a.*)—Leave may be granted to an Officer by the authority whose duty it would be to fill up his appointment if vacant. The Local Government may empower heads of departments to grant privilege leave to Officers under their orders, who are appointed by Government; but if the Officer, to whom leave is granted, be a gazetted Officer, the grant of leave must be reported to the Local Government.

(*b.*)—A monthly return of non-gazetted Officers absent on leave should be prepared in the following form, and should accompany each establishment pay bill:

1, Absentee's name; 2, his appointment; 3, pay of his appointment; 4, nature of the leave, and section under which granted; 5, period of leave; 6, excess of pay over leave allowance; 7, name of substitute (if any); 8, acting allowances consequent on the leave; 9, excess of column; 6, over column; 8, showing the amount to be deducted from the establishment pay bill; 10, remarks.

1. (*a.*) Applications for leave, or extension or commutation of leave, on medical certificate, must be accompanied by a statement from the applicant's medical attendant,

distinctly stating from personal observation the nature of the illness, its symptoms, causes and duration.

(*b.*) A certificate must also be submitted from the chief Medical Officer of the station or district, or, if the Officer is at the Presidency, from a Presidency Surgeon, to the effect that, after careful personal investigation, he considers a certain period of absence absolutely requisite for the restoration of health.

(*c.*) If the leave be for more than six months, the papers must be submitted for countersignature by the Deputy Inspector-General; and if the leave is to be taken out of India, by the Principal Inspector-General also, unless danger be incurred by the delay.

(*d.*) If the applicant be already on leave out of India, the certificate under clause (*a*) must state the period during which the Surgeon or physician has attended the Officer, and it must be countersigned, after *personal* examination, by the Medical Board of the India Office, or by the principal medical authority of the colony or country where the absentee may be.

(*e.*) The forms of certificate prescribed in the Code, Section 25, Rule 2, may be used as far as applicable.

B. S. O. No. 404.

1. ***Leave to Uncovenanted Servants.*** Leave should be granted to all Uncovenanted Servants under the Rules* published at page 863 of the *Ft. St. George Gazette* for 1864. The spirit of the rules should be applied to Servants drawing less pay than Rupees 100 per mensem, but the salary drawn during absence will be so regulated as to insure sufficient remuneration for the acting Officer. No additional expense is on any account to be incurred in consequence of the absence of any Uncovenanted Officer on leave, consequently all charges for deputation and travelling allowance to the acting Officer must be borne by the absentee. The Local Government may grant leave in excess of the periods prescribed by the rules to the lower grades of Uncovenanted Civil Servants, but such leave will not count for pension. The interval of six years in regard to special leave need not be observed in such cases. The Local Government is authorized to permit an Uncovenanted Civil Servant to be absent from duty in excess of the periods named in the rules with retention of appointment, but without salary. Privilege leave may be granted in instalments. If only one instalment be taken in any Calendar year, leave may be granted in the following year after six months' duty

from date of return from the last leave. One month's* absence in excess of privilege leave will forfeit appointment. Within that period, salary will be forfeited. Special leave cannot be taken under the rules until after six years' service, and cannot be taken in instalments. Uncovenanted Civil Servants in the Revenue Department are not permitted to leave their stations during holidays without the Collector's permission.

B. S. O. No. $\frac{404}{4}$, & G.O. 26th Nov. 1867, communicating Cir. from Govt. of India, 22nd Oct. 1867, No. 106.

2. *Extention of Leave to Uncovenanted Servants.* Officers of the Uncovenanted Service, in the event of their seeking an extension of leave, while at a distance from the Presidency or Province to which they are attached, must arrange for that extension in sufficient time for the Local Government to be informed of it before the expiration of their original term of leave. Should they neglect to do so, it will be open to the Local Government, to treat the appointment as forfeited at the expiration of the original leave, and to nominate another Officer to it permanently.

B. S. O. No. $\frac{404}{5}$, G. O. 7th Jan. 1868, No. 4.

3. *Extension of Leave without pay to Uncovenanted Servants.* Whenever an Officer of the Uncovenanted Service is, at the expiration of his furlough, prevented by ill-health from returning to his duty, the grant of an extention of leave without pay is not prohibited.

B. S. O. No. $\frac{404}{2}$, G. O. No. 2,921, 29th Oct. 1866.

4. *Accumulation of Privilege Leave.* Officers of the Uncovenanted Service are permitted to accumulate privilege leave in the same manner as Covenanted Officers.

B. S. O. No. $\frac{404}{7}$, Pro. of Govt. of India 22nd Jan. 1869, No. 495, communicated in G. O. 26th Feb. 1869, No. 500, R. D.

5. The privilege leave of Uncovenanted Servants *as regards accumulation, division, etc.*, shall henceforth be regulated according to the new Covenanted Civil Rules, dated 16th June 1868.†

*Now one week only. Vide Civil Leave Code, Chap. XII., Sec. 24, p. 1,118. See B. S. O. No. $\frac{404}{1}$ & $\frac{404}{3}$, at pp. 145 & 146. †Now Civil Leave Code.

SECTION 2.

THE ACTING ALLOWANCE CODE.

CHAPTER I.

Definitions and Explanations.

Section 1.—In the following Rules:—

(*a.*) "Local Government" includes a Department of the Government of India, a Chief Commissioner and the Resident at Hyderabad.

(*b.*) Appointments are said to be in the same "class" when they are in the same Department and bear the same designation, or have been declared by the Govern-

LEAVE AND ALLOWANCES.

The 11th July 1872.

No. 1,033. Police Officers, whether Covenanted or Uncovenanted, not below the rank of Assistant Superintendent of Police, when transferred from one station to another, or when they proceed to attend at examinations with a title to travelling allowance, should be allowed 8 annas a mile by road and 3 annas a mile by rail. (*Ft. St. Geo. Gazette,* 1872, p. 1,269.)

The 15th November 1872.

No. 4,108. Accommodation on the following scale shall be provided for Government Servants travelling on duty on the Railway with passes granted to them by the Railway Company in accordance with the terms of its contract with the Government:—

Servants whose monthly salaries are—

Not less than Rs. 350—First Class Accommodation.

Less than Rs. 350, but not less than Rs. 25—Second Class Accommodation.

Less than Rs. 25,—but not less than Rs. 15,—Intermediate Class Accommodation if available, otherwise Third Class Accommodation.

Less than Rs. 15—Third Class Accommodation.

2. This Notification does not apply to Military Officers or soldiers travelling on Military duty. (*Ft. St. Geo. Gazette,* 1872, p. 1,901.)

The 12th December 1872.

No. 4,425. In supersession of all previous orders on the subject, the following rules are laid down for the grant of travelling allowance to Public Servants in the Civil Department who are required to leave their stations on account of examinations, attendance at which is compulsory and not left to their option.

2. Subject to the condition that Travelling Allowance is inadmissible for more than two examinations by each standard, an examinee who is not in receipt of permanent travelling allowance shall draw mileage at the undermentioned rates for the journeys to and from the place of examination.

RATES OF MILEAGE.	When travelling by other than Railway.	When travelling by Railway.
For Covenanted Civil Servants „ Chaplains „ Commissioned Officers of the Army „ Uncovenanted Servants and Warrant and Non-Commissioned Officers of the Army holding appointments which are open to, and may, in practice, be held by Covenanted Civil Servants or Commissioned Military Officers	8 annas.	3 annas.
For other Uncovenanted Servants and Warrant and Non-Commissioned Officers of the Army	4 annas.	$1\frac{1}{2}$ annas.

ment of India to be in the same class. Appointments in the same class are sometimes divided into "grades" according to pay.

(c.) An "absentee" is an Officer absent, whether on leave or on duty, from an appointment on which he has a lien.

(d.) Except in Chapter IX., the words "the appointment" mean "the appointment in which an Officer is officiating for an absentee."

Section 2. (*a.*)—The "pay" of an *Officer* is as follows:—

(1.) In the case of an Officer with a substantive appointment: the amount which he would receive monthly under any of the following designations if he were doing the work of his substantive appointment:

Substantive pay,
Consolidated pay,
Military pay and allowances, and staff salary,
Staff Corps pay and staff salary.

(2.) In the case of an Officer without a substantive appointment: his subsistence allowance (if a Covenanted Civil Servant,) and his Military pay and allowances, or Staff Corps pay (if a Military Officer.)

(*b.*)—The "pay" of an *appointment* with reference to any Officer, is the pay which he would receive if he held that appointment substantively.

For instance: if the pay of the appointment is subject to increase upon the passing of an examination or upon the completion of a certain period of service, the officiating Officer's allowances are calculated upon the pay which he would, from time to time, receive, if he held the appointment substantively.

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3. If it shall appear that a candidate has obviously and culpably neglected the duty of preparing himself for examination during the period which has been available for the purpose, the Local Government may direct that the travelling allowance to which he would otherwise have been entitled shall be withheld or recovered from him.

4. An examinee who is in receipt of permanent travelling allowance for the period of his authorized absence from his station or the mileage admissible to him under the second of these rules but not both. (*Ft. St. Geo. Gazette*, 1872, p. 2,065).

The 2nd January 1873.

No. 17. In supersession of the orders in the Notifications in 1868, 1869 and 1871 on the subject the following rule is laid down.

For the interval between giving up charge of office, and commencement of furlough out of India, and between the end of furlough out of India, and the resumption of charge of office, a Military Officer in Civil employ shall be allowed subsidiary leave not ordinarily exceeding in each case 30 days. During subsidiary leave, his allowances shall be calculated as in the case of general leave taken in India. Provided always that if a Military Officer in Civil employ shall, under the action of the leave rules, have lost his lien on his appointment, he shall, during subsidiary leave, draw allowances under the rules of the Military Department applicable to his case.

This rule regulates allowances during leave subsidiary to furlough of any description, and is applicable to all Military Officers in Civil employ whether on consolidated salaries or on staff salaries. (*Ft. St. Geo. Gazette*, 1873, p. 71.)

The 3rd January 1873.

Officers and men of the Army, who may serve in any of the Civil Department of Government, must abide, for the period of their Civil employment, by the rules of the Department under which they are actually serving, both as regards Military pay and Civil pay and allowances. (*Ft. St. Geo. Gazette*, 1873, p. 71.)

(c.)—"Salary" is the sum of "pay" and "acting allowance"; it does not include personal allowances, travelling allowances, or the like.

(*d.*)—"Progressive Pay" is pay which, upon good behaviour, rises by periodical increments from a minimum to a maximum. (*Ft. St. Geo. Gazette*, 1873, p. 1,344.)

(*e.*)—"Consolidated Pay" includes Military pay and allowances or Staff Corps pay, which cannot be separately drawn.

(*f.*)—"Staff Salary" is an allowance to a Military Officer in addition to the Military pay and allowances or the Staff Corps pay of his rank.

The allowances of an Officer are payable to the day of his death, whether he be on leave, or on duty when he dies, and whatever be the nature of his leave. (*Ft. St. Geo. Gazette*, 1872, p. 1,805.)

CHAPTER II.

General Rules.

Section 3. (*a.*)—The maximum salary of an officiating Officer shall be the pay of the appointment.

(*b.*)—The minimum salary of an officiating Officer shall be half the pay of the appointment.

Section 4.—If an absentee draws no part of the pay of his appointment, another Officer may be appointed thereto substantively, for a time only, on full pay, without disturbing the lien of the absentee.

1. An absentee who receives leave allowances draws, within the meaning of this Section, "part of the pay of his appointment."

CHAPTER III.

The Covenanted Civil Service.

Section 5. (*a.*)—An Officer with a substantive appointment, officiating in another appointment or in a higher grade, is entitled to an acting allowance of one-fifth of the pay of the appointment or grade.

(*b.*)—But the acting allowance shall not be less than two-thirds of the difference between the pay (or, in the case of a progressive pay, the minimum pay) of the appointment or grade and the pay of the officiating Officer.

(*c.*)—Nor shall it be less than Rs. 200..

1. In the case of an acting appointment made with effect from before 1st November 1869, or of a reversion to an acting appointment held before the date, the Officer is entitled, in addition, to one-tenth of the first Rs. 2,000 of the pay of the appointment or grade.

(*Note.* "Reversion" means to return to an appointment under the operation of the rules, and without formal re-appointment.)

2. In the North-Western Provinces, when a Settlement Officer officiates in an appointment in another Department, his salary shall be calculated as if his pay were the pay of

the ordinary grade next below the standing which he occupies in the Settlement Department.

Explanation.—An Officer officiating in a class divided into grades will officiate in the lowest grade unless it be otherwise specially ordered.

(*Illustration.*—*A* is Magistrate in the first grade of Nuddea. *B* is Magistrate of Midnapore, the senior in the second grade. *C* is a Joint Magistrate. If *A* takes leave, then, in ordinary course of promotion, *B* would obtain officiating promotion to the first grade, without leaving Midnapore, and *C* appointed to officiate as Magistrate of Nuddea would officiate in the second grade.)

Section 6. (*a.*)—An Officer without substantive appointment is entitled to an acting allowance of half the pay of any appointment in which he officiates, and to subsistence allowance.

1. For rates of subsistence allowance, see Civil Leave Code, Section 11, Rule 1, p. 1,107.

(*b.*)—But an Officer, who on the 1st July 1868 was absent on leave, without a substantive appointment, or had returned from furlough and had not obtained a substantive appointment, is entitled, till he again holds a substantive appointment with pay not less than that of the substantive appointment which he last held, to an acting allowance of three-quarters, instead of half, of the pay of any appointment in which he officiates.

1. No Officer who did not return from furlough before the 23rd November 1869, may under this clause draw more salary than he would draw if the substantive appointment which he last held were restored to him.

2. An Officer may decline the special acting allowance provided in clause (*b*) of this Section, and take the ordinary acting allowance under clause (*a*). In this case, the limitation prescribed by the preceding rule will not operate.

3. If an Officer who draws acting allowance under clause (*b*) of this Section takes furlough, the clause will continue to apply to him on his return from that furlough, unless the circumstances are such that if he had had a substantive appointment, he would have lost it by the operation of the rules.

4. An Officer drawing allowances under clause (*b*) of this Section should be appointed to the first appointment (not being a special one) suitable to his rank and qualifications which may become substantively vacant. If its pay is less than that of the substantive appointment which he last held, he should be promoted as substantive vacancies occur, until his pay is equal to that of the substantive appointment which he last held. Until he regains this position, he may draw, unless the Local Government declare him unfit to be restored to his former rank, such personal allowance as will raise his salary to the amount which he would draw under this clause and the rules explanatory of it.

CHAPTER IV.

Military Officers in Civil Employ (not being in the Public Works, Survey, the Telegraph, or the Forest Department.)

Section 7.—The cases which may occur are these:—

(*A.*) An Officer officiating in an appointment of which the pay is consolidated may be—

Case 1.—An Officer without a substantive appointment.

Case 2.—An Officer having a substantive appointment the pay of which is consolidated.

Case 3.—An Officer having a substantive appointment the pay of which is a staff salary.

(*B.*) An Officer officiating in an appointment of which the pay is a staff salary may be—

Case 4.—An Officer without a substantive appointment.

Case 5—An Officer having a substantive appointment the pay of which is consolidated.

Case 6.—An Officer having a substantive appointment the pay of which is a staff salary.

1. An appointment of which the pay is fixed with reference to its being held by a Civil Officer, Covenanted or Uncovenanted, is treated, for the purposes of this Section, as if the pay of it were "consolidated."

Section 8.—In case 1 the Officer is entitled to his pay and to such acting allowance as will make the total equal to the sum of the assumed subsistence allowance stated below, *plus* half the pay of the appointment:—

Assumed Subsistence Allowance.

For the rank of Captain or Subaltern	Rs. 250	a month.
For the rank of Major	„ 320	„
For higher ranks	„ 400	„

Section 9.—In cases 2 and 3 the acting allowance is regulated by Section 5.

Section 10. (*a.*)—In cases 4, 5 and 6 the salaries are calculated by Military rules: any excess of the consolidated pay of the substantive appointment in case 5, over the Military pay and allowances or the Staff Corps pay of the Officer, being treated as a staff salary.

(*b.*)—The Military rules referred to are as follows:—

(1.) For Officers who have elected the rules of 1868.

An officiating Officer will draw half the staff salary of the appointment and half the staff salary of his substantive appointment, if he have one: provided the whole staff salary thus drawn be not less than Rs. 100 a month.

(2.) For Officers who have elected the rules of 1854.

An officiating Officer will draw half the staff salary of the appointment. After acting for six months, whether continuously or not, in the same post or grade, he is entitled to the full staff salary, as soon as the absentee ceases to draw any part of it.

Section 11. (*a.*)—As an exception to Section 8 and 9 the allowances of a Commissioned Medical Officer, officiating in an appointment the pay of which was fixed by General Order of the Government of India in the Military Department, No. 370, dated the 4th April 1867, shall be regulated by Section 10 on the assumption that the pay of the appointment is a Staff Salary equal to the difference between the officiating

Officer's unemployed pay and the consolidated pay he would relieve if he held the appointment substantively. (*Ft. St. Geo. Gazette*, 1873, p. 1,313.)

(*b.*) Provided that if the Officer was appointed to the Medical Service before the 7th November 1864, he shall receive an aggregate salary not less than his full batta pay. (*Ibid.*)

CHAPTER V.

The Public Works Department.

(Engineer Establishment and Superior Officers of Accounts Branch.)

Section 12. (*a.*)—An Officer of a class divided into grades cannot officiate in that class in a grade higher than that to which he is substantively appointed.

(*b.*)—An Officer officiating in a rank which is divided into classes, or in a class divided into grades, will officiate in the lowest class or grade; but this rule does not apply to Officers officiating in appointments of which the substantive holders must belong to a particular class.

Section 13. (*a.*)—An Officer with a substantive appointment, officiating in a higher class or in another appointment, is entitled to an acting allowance, in addition to his pay, of one-fifth of the civil pay of the class or appointment in which he officiates.

(*b.*)—A Civil Officer without a substantive appointment is entitled to an acting allowance of half the civil pay of the class or appointment in which he officiates. A Military Officer, without an appointment, is entitled to his pay and to such acting allowance as will make the total equal to the sum of the assumed subsistence allowance stated in Section 8, *plus* half the civil pay of the class or appointment in which he officiates.

Explanation.—The civil pay of a graded class is the average civil pay of the grades (calculated without reference to the number of appointments in each grade); but the officiating Officer's salary shall not exceed the pay of the lowest grade.

1. The net Military pay of an Officer of the Royal Engineers is not taken into account in calculating acting allowances. He is entitled to this pay independently of any other allowance.

Section 14.—In the following cases, special allowances are given, on sanction by the Local Government, or, if the appointment be under a Chief Commissioner or an Agent to the Governor-General, or un-

der the Resident of Hyderabad, or the Superintendent of Port Blair, by the Government of India:

(*a.*)—A subordinate officiating as an Executive Engineer is allowed Rs. 100 a month in addition to his pay, provided that the aggregate does not exceed the pay of an Executive Engineer of the 4th grade.

(*b.*)—A subordinate officiating as an Assistant is allowed Rs. 50 a month in addition to his pay. This allowance is not admissible on the mere circumstance of the subordinate holding a charge formerly held by an Assistant, but only when the charge involves duties and responsibilities which, in character or extent, are such as are not usually imposed on subordinate Officers.

(*c.*)—An Accountant officiating for a Controller or Deputy Controller is entitled to draw an allowance of Rs. 100 a month in addition to his pay, provided that the aggregate does not exceed the pay of a Deputy Controller.

CHAPTER VI.

The Survey Department.

(Officers not below the rank of Assistant Surveyor in the Survey Department under the Surveyor General of India.)

Section 15.—An Officer officiating in the grade immediately superior to his own, is entitled to the same allowances as if he were confirmed in that grade.

Section 16.—An Officer officiating in a grade higher than that immediately superior to his own, is entitled to an acting allowance, in addition to his pay, of one-fifth of the civil pay of the grade in which he officiates.

1. Rule 1 under Section 5 applies to this Section also.

Section 17.—An Officer without a substantive appointment is entitled to an acting allowance, in addition to his pay (if any), of half the civil pay of the grade in which he officiates.

CHAPTER VII.

Other Officers.

Section 18.—The following are the rules applicable to Officers in Civil employ who are

not members of the Covenanted Civil Service,

nor Commissioned Officers in the Army,

nor in the Public Works and Survey (India) Departments, unless they are officiating in appointments below the rank of Assistant Engineer, or Assistant Controller, or Assistant Surveyor,

nor Officers of the superior establishment of the Telegraph and Forest Departments, whose acting allowances are regulated by special rules.

Section 19. (*a.*)—An Officer with a substantive appointment officiating in an appointment which is open to, and may in practice be held by, a Covenanted Civil Servant or an Officer of the Army, is entitled to the acting allowance prescribed in *Section* 5.

Examples of the appointments referred to.

Postmasters-General, Judges of Small Cause Courts, Gazetted Officers of Police.

1. The classified list of the Financial Department is excepted from this clause, and comes under the next clause.

(*b.*)—An Officer with a substantive appointment officiating in an appointment to which clause (*a*) does not apply, and of which the pay is not less than Rs. 100, is entitled to an acting allowance of one-fifth of the pay of the appointment: Provided that no Officer may, under this clause, be appointed to officiate in a higher grade of his own class.

1. In the Public Works Department no increased allowances are admissible to an Officer of the Upper Subordinate Establishment, or to a Sub-Overseer, or performing duties previously entrusted to one of a higher grade in either of the Subordinate Establishments.

2. In Madras the first, second, and third grades of Munsiffships are treated as distinct *classes.*

Explanation.—The pay of an appointment which belongs to a graded class and is not such as is described in clause (*a*) of this Section, is the average pay of the grades, calculated without reference to the number of appointments in each grade; but the officiating Officer's salary shall not exceed the pay of the lowest grade, unless he belongs to another Department, and is specially appointed to officiate in a grade other than the lowest.

Section 20.—An Officer without a substantive appointment, officiating in an appointment the pay of which is not less than Rs. 100, is entitled to an acting allowance of half the pay of the appointment.

See explanation under the last Section.

Section 21.—If the pay of the appointment is less than Rs. 200, and the Local Government considers that the acting allowances admissible by rule are insufficient, it may grant to the officiating Officer higher allowances, not exceeding the difference between the pay of the ap-

pointment and the portion of it drawn by the absentee for whom he officiates.

Note. This Section is to be read in connection with Section 20. It applies only to the case of an Officer without a substantive appointment. (*Ft. St. Geo. Gazette*, 1872, p. 1,806.)

Section 22.—The salary of an Officer officiating in an appointment of which the pay is less than Rs. 100 a month should, as far as practicable, be regulated by Sections 19 (*b*) and 20. If an Officer officiating in such an appointment has a substantive appointment, his salary must in no case *exceed* what it would be if Sections 19 (*b*) and 20 were exactly applied. If he has no substantive appointment, the Officer who appoints him may grant him such allowance, not exceeding the pay of the appointment, as he considers necessary, provided always that the absentee allowances of an Officer on leave whose pay is less than Rs. 100 must not exceed the difference between his pay and the sum of the acting allowances paid in consequence of his absence. (See Civil Leave Code Supplement *F*. Section 1.) (*Ft. St. Geo. Gazette*, 1872, p. 1,806.)

Note. The above proviso does not apply to the case noted as an *exception* under Section 1 of Supplement *F*. to the Civil Leave Code. (*Ibid.* 1873, p. 1,068 *a*.)

CHAPTER VIII.

Plural Appointments.

Section 23.—The salary of an Officer holding substantively, or officiating in, two or more independent appointments at one time, shall be regulated as follows:

(*a*.)—He shall draw the highest salary to which he would be entitled if he held, or officiated in, any one of the appointments alone.

(*b*.)—For the other appointment or appointments, he shall draw such allowances as the Local Government may fix, not exceeding, for each appointment, half the salary which he would draw if he held or officiated in it alone.

(*c*.)—Provided that his aggregate salary shall not exceed the pay which he would draw in the most highly paid of the appointments, if he held it substantively and alone.

1. This proviso may be dispensed with, if the Local Government declared that, for special reasons (to be communicated to the Supreme Government), it is necessary, on public grounds, to entrust to the one Officer the duties of the several offices at once, and that the salary to which he would be limited by the proviso is insufficient.

[*Illustration.*—A Covenanted Civil Servant holding a substantive appointment, A, of which the pay is Rs. 1,000, is appointed, without being relieved of his own duties, to

officiate in two appointments, B, of which the pay is Rs. 1,600, and C, of which the pay is Rs. 2,200.

If he held A only, he would draw . . . . „Rs. 1,000

If he officiated in B only, he would draw pay Rs. 1,000, and acting allowance Rs. 400 . . . . „ 1,400

If he officiated in C only, he would draw pay Rs. 1,000, and acting allowance Rs. 800 . . . . „ 1,800

He will therefore draw for C (which carries the highest salary). „ 1,800

And but for proviso (c) he would be entitled for B and A to such allowances as the Local Government may fix, not exceeding Rupees $\frac{1,400}{2}=700$ for B, and $\frac{1,000}{2}=500$ for A.

But in consequence of that proviso, his aggregate salary must be limited to Rs. 2,200 (the pay of appointment C), unless the declaration prescribed in rule 1 be made.]

Section 24. (*a*.)—Section 23 does not apply to the case of an Officer officiating at the same time in two or more appointments which are ordinarily held substantively by one individual. In such case, the two appointments shall, for the purpose of calculating acting allowances, be treated as one appointment upon the aggregrate pay.

(*b*.)—Nor to the case of an Officer discharging the duties of more than one appointment in the same office, or on the same establishment. An Officer so employed is entitled to the highest salary to which he would be entitled if he held or officiated in any of the appointments alone and to nothing more. (*Ft. St. Geo. Gazette*, 1873, p. 1,313.)

Examples.—One Under-Secretary discharging the duties of a fellow Under-Secretary in the same Office or Department as well as his own

A Joint Magistrate appointed, in addition to his own duties, to officiate as Magistrate of the District. In this case, he gets allowances only as officiating Magistrate of the District.

A District Judge deprived of the help of an Additional or Assistant Judge, and therefore doing the Additional or Assistant Judge's work.

A Joint Magistrate doing the work of a second Joint Magistrate in the District as well as his own.

A clerk doing the duties of another clerk in the same office.

(*c*.)—Nor does the Section affect "local allowances" given for the performance of separate duties.

1. The allowances for the additional charge of an appointment of the kind specified in Section 11, are regulated by Military rules and not by this Code.

Section 25. (*a*.)—An Officer appointed, without being relieved of his own duties, to be in charge of the current duties of an office, is ordinarly not entitled to acting allowance.

(*b*.)—But when an Officer is appointed to be in charge of the current duties of a Judicial office, or of a gazetted office in the Police Department, and the charge, in the opinion of the Local Government, entails a substantial increase of responsibility, besides some additional

work, he is entitled to a charge allowance, to be fixed by the Local Government, not exceeding one-tenth of the pay of the office. If the office is open to, and may in practice be held by, a Covenanted Civil Servant or an Officer of the Army, the charge allowance may not be less than Rs. 100 a month.

1. For a Subordinate Judicial Officer in charge of the current duties of a District Judge's office, the charge allowance is fixed at Rs. 150 a month.

(*c.*)—An Officer of the Engineer Establishment of the Public Works Department, appointed, without being relieved of his own duties, to be in charge of the current duties of an office of higher class than his own, is entitled to a charge allowance of one-tenth of the civil pay of the class. But the cases must be reported to the Government of India for confirmation.

(*d.*)—An Executive Engineer, holding charge of two divisions, will receive an acting allowance of Rs. 100 a month. This however is only to be allowed under special circumstances and as a temporary arrangement, and must be reported to the Government of India for confirmation. (*Ft. St. Geo. Gazette*, 1873, p. 234.)

(*e.*)—A Sub-Assistant Patrol of the Inland Customs Department, when placed in charge of a beat, owing to the absence on leave of a Patrol or an Assistant Patrol, is entitled to a charge allowance of Rs. 15 per mensem. (*Ft. St. Geo. Gazette*, 1873, p. 1,412.)

CHAPTER IX.

Appointments on Progressive Pay.

Section 26. (*a.*)—When an Officer is first appointed (whether the appointment be substantive or officiating) to an office of which the pay is progressive and the minimum pay is not less than Rs. 100, the pay of the appointment shall, for the purpose of calculating his salary, be ascertained by counting towards the increments any excess over one year in the period immediately preceding the date on which the appointment takes effect, during which the Officer's pay continuously—

(1.) If progressive, or subject to increase on passing an examination, has been at its maximum, and

(2.) has been not less than the minimum pay of the appointment,

Provided that not more than a year can be counted under this Section. (*Ft. St. Geo. Gazette*, 1873, p. 1,344.)

(*b.*)—If the minimum pay of the appointment is less than Rs. 100, no time can be counted towards the increments before the date on which the appointment takes effect.

Example.—A had since the 1st July 1870 been drawing the maximum pay (Rs. 600) of his appointment. On the 1st December 1871, he was appointed to officiate in an office the pay of which rises from Rs. 600 to 800. Under this Section he counts five months out of the seventeen intervening between the 1st July 1870 and the 1st December 1871. This Section, however, does not fix his salary, but only determines one of the elements necessary for its calculation.

Section 27.—After an Officer's first appointment, the pay of the appointment shall, for the purpose of calculating his salary, be ascertained by counting towards the increments (in addition to any time admissible under Section 26)—

i. Any time, whether continuous or not, during which he has officiated in the appointment, and during which—

(1.) his pay, if progressive, or subject to increase on passing an examination, has been at its maximum, and

(2.) his salary has been not less than the minimum pay of the appointment. (*Ft. St. Geo. Gazette*, 1873, p. 1,344.)

ii. Any time during which he has substantively held the appointment.

Example.—A (the Officer in the example under last Section) will, under this Section, count the time subsequent to 1st December 1871, during which he is officiating in the appointment. But this Section, like the last, does not of itself fix his salary.

Section 28. (*a.*)—If the Officer is officiating in the appointment, his acting allowance shall be calculated on the mean pay of the appointment; his maximum salary shall be the pay of the appointment as fixed in accordance with Sections 26 and 27; and his minimum salary shall be half the mean pay of the appointment.

(*b.*)—If the Officer holds the appointment substantively, his pay shall be the pay of the appointment as fixed in accordance with Sections 26 and 27.

Example.—The "pay of the appointment," as fixed for A in the above example, is—

From December 1, 1871	.... Rs.	600
From July 1, 1872	.... "	650
From July 1, 1873	.... "	700
From July 1, 1874	.... "	750 and so on.

If he officiates only, he gets Rs. 740 (*i. e.*, Rs. 600 + $\frac{700}{5}$), limited at first to Rs. 600, after the 1st July 1872 to Rs. 650, and after the 1st July 1873 to Rs. 700. But after the 1st July 1874 he will draw the full Rs. 740, as the limit is then Rs. 750.

If he at any time obtains the appointment substantively, he gets the full pay above stated.

1. The following special rules apply to the Post Office Department:—

(*a.*) Unless otherwise specially ordered by the Director-General, an Officer can count time only under Section 27, and can count under part i. of that Section only so much as is continuous.

(*b.*) An increment of salary accruing in any other month than March must be postponed until the 1st of March next following.

Section 29.—An Officer may, by excluding a previous appointment, count a subsequent appointment as the "first" appointment under these rules.

Example.—B, who has been drawing the maximum pay of his substantive office from the 1st January 1869, was appointed to officiate from the 1st January to the 31st March 1870 in an office on progressive pay, the minimum of which is the same as his maximum pay. He is again appointed to officiate in the higher office from the 1st January 1872 and is entitled under Section 27 to count towards increments of salary the *three months* of his first officiating tenure. But if the appointment in 1872 were his "first" appointment to officiate in the higher office, he would be entitled under Section 26 to count *one year* towards increments of salary. B is allowed to ignore his appointment in 1871, and count his second appointment as if it were his first. (*Ft. St. Geo. Gazette*, 1872, p. 1,457.)

Section 30.—In Departments in which the pay is regulated according to classes, an Officer may count, under Section 27, any time during which he has officiated in a higher class, as if he had during that time officiated in any lower class. Time thus counted cannot be afterwards counted towards an increment in the higher class.

Section 31.—Time spent on leave with allowances counts towards increments in the same manner as if during it the Officer had actually held or officiated in (as the case may be) the appointment on which he has a lien.

Section 32.—Time passed under suspension does not count towards increments, if the suspension is a penalty for misconduct; but an Officer, in directing reinstatement of a person who has been suspended, may declare that the time shall count.

Note. The rules in Sections 26 and 30 were first promulgated in the Acting Allowance Code, dated the 1st August 1871.

Section 30 may be applied in fixing the salaries of Officers in the appointments which they were holding on the 1st August, but no back pay before the 1st August can be drawn in consequence of the permission given by it.

Section 26 can be applied only in fixing the salaries of Officers in appointments made on or after the 1st August, but any Officer holding an appointment on the 1st August 1871 may count that appointment as if it had been "first" made on that date.

CHAPTER X.

Exceptional Cases.

Section 33.—The allowances of an officiating Ordinary Member of the Executive Council of the Governor-General, or of the Governor of Madras or Bombay, are regulated by Act of Parliament, Section 27 of 24 and 25 Vic., Cap. 67.

Section 27.—If any vacancy shall happen in the office of an Ordinary Member of the Council of the Governor-General, or of the Council of either of the Presidencies, when person provisionally appointed to succeed thereto shall be then present on the spot, then

and on every such occasion, such vacancy shall be supplied by the appointment of the Governor-General in Council, or the Governor in Council, as the case may be; and until a successor shall arrive, the person so nominated shall execute the office to which he shall have been appointed, and shall have all the powers thereof, and shall have, and be entitled to, the salary and other emoluments and advantages appertaining to the said office during his continuance therein, every such temporary Member of Council foregoing all salaries and allowances by him held and enjoyed at the time of his being appointed to such office; and if any Ordinary Member of the Council of the Governor-General or of the Council of either of the Presidencies, shall, by any infirmity or otherwise, be rendered incapable of acting or of attending to act as such, or if any such Member shall be absent on leave, and if any person shall have been provisionally appointed as aforesaid, then the place of such Member absent or unable to attend shall be supplied by such person, and if no person provisionally appointed to succeed to the office shall be then on the spot, the Governor-General in Council, or Governor in Council, as the case may be, shall appoint some person to be a temporary Member of Council, and until the return of the Member so absent or unable to attend, the person so provisionally appointed by the Secretary of State in Council, or so appointed by the Governor-General in Council, or Governor in Council, as the case may be, shall execute the office to which he shall have been appointed, and shall have all the powers thereof, and shall receive half the salary of the Member of Council whose place he supplies, and also half the salary of his office under the Government of India, or the Government of either of the Presidencies, as the case may be, if he hold any such office, the remaining half of such last-named salary being at the disposal of the Government of India, or other Government as aforesaid: provided always that no person shall be appointed a temporary Member of the said Council, who might not have been appointed as hereinbefore provided to fill the vacancy supplied by such temporary appointment.'

Section 34.—An Officiating Chief Justice, or Judge of any High Court, or of the Chief Court of the Punjab, is entitled to the full pay of the appointment.

Section 35.—An Officiating Law Officer draws, as acting allowance, the difference between the allowance attached to the appointment and the portion of it drawn by the absentee for whom he officiates.

1. The Government of Madras may apply this rule to an Officer officiating as Translator to Government.

Section 36.—The undermentioned Officers, officiating or substantive, are entitled to minimum salaries as follows:—

Accountant General in Bengal, Madras, or Bombay	Rs.	1,600
Accountant General in the North-Western Provinces or in the Punjab	„	1,200
Accountant General (or Deputy Accountant General in independent charge) in British Burmah	„	1,000
Deputy Accountant General (in independent charge) in the Central Provinces, Hyderabad or Mysore	„	800
Controller of Public Works Accounts in Bengal, Madras, or Bombay .	„	950*
Controller of Public Works Accounts in the North-Western Provinces or the Punjab	„	900*

*Vide *Ft. St. Geo. Gazette*, 1878, p. 1,313.

Uncovenanted Medical Officer in medical charge of a Civil Station . . .	Rs. 350
Supernumerary Deputy Collector in Scindh	„ 400
Extra Assistant Commissioner, 3rd Class, in British Burmah	„ 75
Extra Assistant Commissioner, except as above	„ 200
Assistant Superintendent of Police (except those promoted from lower grades)	„ 200
Assistant Patrol in the Inland Customs Department	„ 100*

Section 37.—For the following cases there are special rules:—

(*a.*) A Clergyman appointed to perform the duties of a Chaplain on the regular establishment is entitled to an allowance of Rupees 100 a month:

(*b.*) A Sub-Assistant Surgeon officiating for, or appointed to do the duties of, a Civil Surgeon is entitled to an allowance in addition to his pay, as follows:—

If he be in the first or second grade:—Rupees 150 a month, (but he must forfeit the Punjab allowance of Rupees 50 a month, if he has it.)

If he be in the third grade:—Rupees 100 a month.

(*c.*) A Warrant Officer of the Medical Department officiating as a Civil Surgeon is entitled to acting allowance under the General Acting Allowance Rules. (*Ft. St. Geo. Gazette*, 1872, p. 1,805.)

B. S. O. No. 4⁄8 4.

1. ***Deputation Allowance for Acting Incumbents.*** Uncovenanted Officer officiating for another Uncovenanted Officer shall be allowed, in addition to the full salary of his own appointment, a deputation allowance calculated at the following rates, namely, twenty per cent. on the monthly salary of the appointment officiated in, in all cases in which the salary of such appointment shall not exceed Rupees 2,000 per mensem; and in the case of appointments of which the monthly salary shall be more than Rupees 2,000, the deputation allowance shall be at the rate of twenty per cent. upon Rupees 2,000, and ten per cent. on the remainder. When the officiating Officer holds no substantive appointment, the deputation allowance shall be at the rate of fifty per cent. on the salary of the appointment officiated in. These allowances will be granted only when it is found necessary *formally* to appoint a substitute for an absentee.

B. S. O. No. 4⁄8 4.†

2. The foregoing provisions will be held applicable in every case in which an Uncovenanted

*Vide *Ft. St. Geo. Gazette,* 1873, p. 1,439.

†Vide Letter from Secretary to Government of India, 5th [illegible] municated in G. O. of 10th April 1869, No. 981.

Servant acts for another on a salary of not less than Rupees 100 per mensem in such a post as is never held by a Covenanted Civil Servant or a Military Officer.

B. S. O. No. 404/11.

3. The Acting Allowance of the substitute of an Uncovenanted Servant on a salary of even less than Rupees 100 per mensem shall be regulated, if practicable, by the provisions embodied in the Board's Standing Circular Order No. 404/6. (See para. 1, p. 1,146 of this Sec.)

B. S. O. No. 404/13, Ruling of Govt. of India Commtd. in G. O. of 30th June 1870, No. 149, Rev. Dept.

4. When an Uncovenanted Servant acts in an office on a salary of less than 100 Rupees per mensem, the authority by whom he is appointed may, if necessary, allow him as much of the salary of that office as is available.

B. S. O. No. 404/12, Letter from Under-Secy. to Govt. of India to Acct. Genl. Bombay, 11th Dec. 1869 No. 3,105, Communicated in G. O. 4th Feb. 1870, No. 16.

5. Uncovenanted Officers whose salaries are not less than 100 Rupees per mensem shall draw Acting Allowance while on privilege leave, and in cases where a substitute has been appointed both the substitute and the absentee shall draw Acting Allowance for the same period. As the spirit of the leave rules is applicable to Uncovenanted Officers on salaries of less than 100 Rupees per mensem, the claims of such Officers to Acting Allowance during absence on privilege leave should be decided upon in each case by the authority granting the leave, subject to any orders that may be issued by the Local Government, to prevent any abuse of the privilege.

B. S. O. No. 388/1 & Bd's. Pro. 5th Jan. 1867, No. 60, G. O. 15th Jan. 1867, No. 127.

6. ***An Officer acting for a superior is allowed Deputation Allowance from the date of joining.*** An Officer deputed to act for a superior, *at a different station from his own,* though on the same establishment, and in the same district, will be entitled to deputation allowance from the date on which he may assume charge of the superior post.

See B. S. O. Nos. 404/6 & 404/10 at p. 145.

B. S. O. No. 382 & Letter from Secy. to Govt. of India, 24th June 1867 No. 1,007, in G. O. 9th Aug. 1867, No. 1,843, R. D.

7. *Advance of pay for rejoining.* In order to enable Military, Uncovenanted or other Officers in Civil employ to rejoin their appointments on return from Europe, an advance of pay may be issued to them, up to the end of the month in which they may arrive from Europe, or to the end of the ensuing month, provided that, in the latter case, the amount payable shall not exceed Rupees 1,000.

SECTION 3.

RULES REGARDING PENSIONS AND GRATUITIES.

CHAPTER I.

Definitions.

Section 1.—In the following Rules, unless there be something repugnant in the subject or context—

(*a.*) "Local Government" includes a Department of the Government of India, a Chief Commissioner and the Resident at Hyderabad.

(*b.*) "Accountant-General" means the Account and Audit Officer concerned, whatever be his official designation.

FINANCIAL DEPARTMENT.

Pensions and Gratuities.

The 10th January 1872.

No. 239.—In supersession of all existing rules and orders regarding pensionary allowances to Public Servants in the Civil Department, the Governor-General in Council is pleased to direct the publication of the following *Civil Pension Code*. This Code makes no changes in the existing rules, save that the procedure on application for pension is amended.

2. Orders which apply only to particular individuals named in them are not included in the Code, and will remain in force apart from it.

3. Otherwise the claims of persons now in the Civil Service of the Government will be determined only by the rules in this Code.

4. In accordance with the principle laid down in Section 5 of the Code, the claims of persons who have already left the service of Government must be determined by the rules which were in force at the time they left it. The rules in the Code do not, necessarily, apply to them.

5. Particular attention is requested to the rules in Chapter XIV. The procedure therein ordered should be introduced as soon as possible; but pending applications need not be revised in conformity therewith.

6. Local Governments and Heads of Departments will take steps to introduce the system set forth in Section 69.

7. Future rulings regarding pensions will be made in the form of corrections and additions to this Code; and quotations should be made in the following form, "Civ. Pen. Code, 63, 2," the first number referring to the Section, the second to the rule under it.

(c.) "Qualify" and "count" mean "qualify" and "count" for pension and gratuity in accordance with this Code.

(d.) When pensions or gratuities are said to be chargeable to more than one source, according to the "rule of proportions," it is meant that the charge should be debited to the several sources in the proportion in which the aggregate salary drawn by the Officer during the whole of his qualifying service has been paid from them.

(e.) "Pay" means "substantive pay." "Salary" means the sum of "pay" and "acting allowance."

(f.) "A Local Allowance" is an allowance, not specially declared to be "pay" or "salary," given to an Officer in addition to the regular pay or salary of his appointment, either for duties which do not properly belong to his appointment, or in consideration of exceptional local circumstances (such as the unhealthiness or expensiveness of the locality or the peculiarly arduous nature of the work).

(g.) "General Revenues," for the present, include both Imperial and Provincial.

(h.) "Local Fund."—When revenue derived from special sources is devoted to specified objects, and not to the general purposes of the administration, whether Imperial or Provincial, the revenue so devoted forms a "Local Fund."

CHAPTER II.

Extent of Application.

Section 2.—The rules in this Code and its Supplements apply to all Public Servants, except the following, who are under Military Rules.

(a.) Officers and men in the Army or in the Navy (including Covenanted Medical Officers.)

(b.) The Subordinate Medical Department.

Section 3.—The general provisions of the Code do not apply to the undermentioned Officers, whose pensions are regulated as to amount by the special rules contained in the Supplements:

(a.) Covenanted Civil Servants of the Crown in India.

(b.) Judges of the High Courts of Judicature.

(c.) Chaplains.

(d.) Members of the Pilot Service in Bengal.

1. The rules in Chapter VII. of the Code, however, apply to Covenanted Civil Servants of the Crown in India.

Section 4.—The following Officers are allowed an option (which can be exercised once only) between the rules embodied in the present Code (which, for the most part, came into force on the 8th June 1863) and the rules which previously applied to them:

(a.) Covenanted Civil Engineers of the Public Works Department and Civil Officers of the Telegraph Department, whose covenants are dated before the 8th June 1863, may elect between the rules in this Code and the rules which were in force when they executed their covenants.

Provided that if they elect the latter, they must abide also by the Leave Rules which were in force before the 8th June 1863.

(b.) Marine Engineers in Bengal and Bombay, engaged under covenant in England, before the abolition of the Indian Navy, may elect to serve under the rules in this Code and the Leave Rules which were promulgated with them on the 8th June 1863, or under the terms of their covenants.

CHAPTER III.

General Principles and General Exceptions.

Section 5.—An Officer's claim to pension or gratuity is governed by the rules in force at the time when he resigns or is discharged from the service of Government. No Officer has any claim to a benefit granted after his resignation or discharge.

Section 6.—Service which qualifies for pension under Military Rules does not qualify for pension under this Code. An Officer who is counting service for Military pension cannot, simultaneously, count service for Civil pension.

Examples.—An Officer who has served in the Indian Navy, if he afterwards enters Civil employ, cannot count his Naval Service. A Non-Commissioned Officer or private soldier, employed in the Civil Department, cannot begin to count his service for Civil pension until he takes his discharge from the Army.

Exceptions.—1. A Hospital Assistant or Native Doctor, if promoted to be Sub-Assistant Surgeon, counts service from the date on which he passed his examination as Hospital Assistant.

2. Those Inspectors in the Telegraph Department who came from England as Artificers in 1853, and did not take their discharge from the Army till about 1863, count their departmental service.

3. In the Public Works Department, Warrant Officers in the grades of Conductor and Sub-Conductor, and Non-Commissioned Officers, are obliged, when promoted to the Engineer establishment, to take their discharge, and their whole departmental service then qualifies.

4. All Soldiers in Civil employ are entitled to count the whole period of their departmental service towards Civil pension, provided that those now in Civil employ take their discharge from the Army before 1st November 1873, and those who may hereafter be appointed to Civil employ take their discharge from the Army immediately after the expiration of one year from the date of their first appointment. (*Ft. St. Geo. Gazette*, 1872, p. 1,740.)

Section 7.—An Officer cannot earn two pensions at the same time or by the same continuous service.

Section 8.—Pension and gratuity are not earned by a person whose whole time is not given up to the regular service of Government, merely because he is paid by Government for work done for it.

Examples.—This rule applies in the following cases:

Advocate-General.

Solicitor to Government.

Government Pleaders and Law Professors, when not debarred from private practice.
Sheriffs and Deputy Sheriffs in Presidency Towns.
Coroners.
Roman Catholic Priests.
Church Clerks and other Church Servants.

1. Service as Deputy Sheriff of Bombay qualifies under an order of the Financial Department No. 10,300, dated the 26th February 1867. This order was withdrawn on the 11th December 1871. But Officers who held the appointment between these dates count the whole of their service in it.

Section 9.—On the same principle, Public Servants earn no pension or gratuity in respect of offices of the kind mentioned in the last Section, or in respect of duties paid for by a "local allowance."

Section 10.—Service under a covenant which contains no stipulation regarding pension or gratuity does not qualify, unless the Government of India specially permits it to qualify.

Section 11.—An Officer who is appointed for a limited time only, or for a specified duty on the completion of which he is to be discharged, has no claim to pension or gratuity.

Section 12.—Except for compensation gratuity, and for pension or gratuity on the inferior scale, service before completion of twenty-two years of age, or as an apprentice, does not qualify.

CHAPTER IV.

Qualifying Service.

First Condition.—Service under Government.

Section 13.—Service qualifies only if it is entirely under Government, *i. e.*, if the Officer is appointed, and his duties and pay are regulated, by the Government or under conditions determined by the Government.

1. The following are examples of servants excluded from pension by this rule:

A Marine Officer paid by fees fixed by the Board of Trade.

Servants of a Municipality.

Servants of Grant-in-aid Schools and Institutions (*e. g.*, the Asiatic Society and the Canning College in Lucknow).

Subordinates appointed by Treasurers on their own responsibility, *e. g.*, Tahvildars in the North-Western Provinces, and Fotadars (money-testers) in Bengal.

2. The educational authorities in Bengal having induced certain teachers of Government Institutions to accept service in grant-in-aid schools, by declaring a rule regarding Bombay Schools (Section 26, case *c.*) to be applicable to their case, were directed, in December 1863, to offer re-employment in Government Schools to the Officers referred to; and those who accepted such re-employment reckon their service (not exceeding three years) in Grant-in-aid Schools as service under Government.

Section 14.—Service on an establishment paid from an establishment allowance made to the head of the office, with the detailed distribution of which the Government does not interfere, does not qualify. The establishment allowance may be fixed in amount, or may consist of fees received by the head of the office.

1. The maximum establishment allowance for Registration Offices in Bengal is not an establishment allowance within the meaning of the Section, because the Registrar-General or Inspector-General of Registration, under the orders of Government, regulates its distribution, and any balance unspent is saved to Government.

2. Service in Allahabad Pension Pay Office, which was formerly paid from an establishment allowance, qualifies in the case of the Native Clerks retained in it when it became a regular establishment.

Section 15.—Service on an establishment paid from the household allowance of the Viceroy, or of any Governor or Lieutenant-Governor, does not qualify.

Section 16.—In the following cases, service under an employer to whose position Government has succeeded qualifies.

(*a.*) Service in the Hyderabad Assigned Districts, and in Mysore, and in the case of Officers transferred to the Government of India when it undertook the administration of those provinces.

(*b.*) Service rendered to a Native State and continued to the British Government on the lapse or annexation of the State, when old age or infirmity renders the servant a fit object for pension. But claims to persons under this rule must be referred to the Government of India.

(*c.*) Service in superior grades in talookdari schools in Oudh, which were converted into Government Institutions on the organization of the Educational Department in that Province.

(*d.*) Service on the establishments of the Military and Medical Funds, in the case of the Officers who were on the establishments when the Funds were taken over by Government.

(*e.*) Service was guaranteed to the soldiers of the Sikh Government who, on annexation, entered the British service in the following Regiments:—

Subhan Khan's Regiment (or 1st Punjab Police Battalion).
Sher Dil Regiment (or 2nd Punjab Police Battalion).
Kallar Mukhi Regiment (or 3rd Punjab Police Battalion).
Suraj Mukhi Regiment (or 4th Punjab Police Battalion).
The 3rd Punjab Light Field Batteries.
The 4th or Garrison Company of Artillery.
Two Companies of Punjab Sappers.

In accordance with the guarantee, those of them who on the 28th October 1861, were in employment in any Department, are entitled to receive pension for their service under the Sikh Durbar, and for that under the British Government, under the rules for invalid pensions to soldiers in local or irregular corps.

CHAPTER V.

Qualifying Service.

Second Condition.—Permanent and Substantive Employ.

Section 17.—Service qualifies only if the Officer holds a substantive appointment on a permanent establishment.

1. Service in an appointment which, though at first created experimentally or temporarily, eventually becomes permanent, qualifies. But this rule does not apply to the case of an Officer who is entertained temporarily in one appointment and is afterwards transferred to *another* substantive appointment.

2. An Officer officiating in an appointment which is vacant, or of which the permanent incumbent does not draw any part of the pay, may, if he is confirmed without break or continuity, count service as if he had held the appointment substantively.

3. An Officer, who holds a substantive appointment and draws substantive pay as a "probationer," holds a substantive appointment within the meaning of the Section. So does an Officer who is on probation for a substantive appointment, if he is employed in a vacancy reserved for him pending probation.

Section 18.—If an Officer of a permanent establishment is detached on temporary duty, on the understanding that, when the temporary duty ceases, he will return to the permanent establishment, he continues to count service as if he had remained on the permanent establishment.

Examples.—A Deputy Collector deputed to assess or collect the Income Tax.
A Muharrir detached on settlement duty.

Section 19.—If the substantive appointment of an Officer is abolished within the meaning of Section 47, but the Officer is, at the same time, deputed by Government on *special* duty, his service continues to qualify.

1. The speciality of the duty is the essential point in this case, and mere employment, in continuation of permanent employment, in a temporary appointment which happens at the time to be vacant, is not within the rule.

Section 20.—Press Servants who are paid for piece-work, and Section writers in Bengal, the North-Western Provinces, and Madras, are reckoned members of a permanent establishment, if—

(1.) They are employed not casually but as a part of a fixed establishment; and

(2.) During the last 72 months of their actual employment they have been attached to one Office uninterruptedly for 24 months, or it has not been through their own choice or misconduct that they have not been so attached. (*Ft. St. Geo. Gazette*, 1873, p. 1,412.)

Section 21.—In the following cases temporary service qualifies:

(*a*.)—A Surgeon, or duly qualified practitioner, in charge of a Government vessel may count that service if he is transferred from it to the Uncovenanted Medical Service.

(*b*.)—Claims by Officers of the Public Works Department whose pay was charged to "works" before the issue of the Public Works Department Circular No. 6 of 1862, but whose employment was really of a permanent character, will, if the sanction to their entertainment was regular, be specially considered by the Government of India.

(*c*.)—If the Collector of Customs in Calcutta, in transferring an Officer from the Extra or Contingent List of the Calcutta Customs Preventive Service, declares that the transfer is made on the ground of good service rendered, the service on the Extra or Contingent List qualifies.

Section 22. (*a*.)—Service in the Settlement and Survey Departments named beneath, which are on a quasi-permanent footing, qualifies:

The Settlement Departments in Madras, N. W. Provinces, Oudh, and the Punjab.
The Revenue Survey Departments in Bengal, Madras, and Bombay.
The Establishments of the Inam Commissioners of Madras and Bombay.
The Alienation Settlement Department in Bombay.

1. This rule does not apply to Officers engaged on the understanding that their appointments are only temporary, or that they will be liable to discharge after a short period of service.

(*b*.)—In other provinces (and in the above-named provinces also, apart from the *regular* departments), settlement and survey work is temporary work, and those engaged in it do not earn pension. But service in the Settlement Department, in any province, and also service in the Malabar Escheat Establishment, Madras, qualifies if it is followed without a break by qualifying service.

1. Deputy Collectors and similar Gazetted Officers, when not specially employed for temporary work, are not affected by this rule, as they count service independently of the particular department to which they happen for the time to be attached.

CHAPTER VI.

Qualifying Service.

Third Condition.—Source of Remuneration.

Section 23.—Service which satisfies the conditions laid down in Chapters IV. and V. qualifies or does not qualify according to the source from which it is paid.

Service is paid in the following ways:—

A.—From General Revenues.
B.—From Local Funds.
C.—From funds in respect of which the Government holds the position only of a trustee.
D.—By fees levied by law, or under the authority of the Government.
E.—By commission.

F.—By the possession, in accordance with law or custom, of a tenure in land, or of any other source of income, or right to collect money.

1. Officers on establishments of Political Agencies are exempted from this condition. But when their salaries are paid by Native States, they must pay to the Government of India a deduction of 12 per cent. in the case of superior Servants, and 6¼ per cent. (one Anna in the Rupee) in the case of inferior Servants.

This condition should be introduced gradually, whenever existing arrangements are revised. Officers of the Rewah Political Agency already pay 6 per cent.

2. Members of Office Establishments in the Railway Police in Bombay, who are wholly paid by the Railway Companies, are also exempted from this condition. (*Ft. St. Geo. Gazette*, 1873, p. 1,384.)

3. When Police Officers are entertained at the cost of individuals and corporate bodies, under Sections 13, 14 and 15 of Act V. of 1861 of the Governor-General of India in Council, or under Sections 14, 15, and 16 of Act VII. of 1867 of the Governor of Bombay in Council, an additional charge of one-fourth of the pay of Officers, whose pay is not less than 100 Rs. a month, and of one-eighth of the pay of others, must be defrayed by the persons for whose benefit the Officers are employed; provided always that this additional charge shall not be made when such Officers are only temporarily engaged, their service not counting for pension. (*Ibid.* 1873, p. 1,129, and Erratum. *Ft. St. Geo. Gazette*, 1873, p. 1,439.)

Note. This rule does not apply where the pay of the Officers is a charge upon the Government. (*Ibid.* 1873, p. 1,439.)

A.

Section 24.—If the service is paid from the General Revenues, it qualifies.

Section 25.—The revenues of the Hyderabad Assigned Districts and of Mysore are part of the General Revenues within the meaning of the last Section; provided that pensions and gratuities for service wholly or partly paid from those revenues, shall be charged against those revenues wholly, or according to the rule of proportions, as the case may be.

1. The same rule applies in the following cases:

a.—Mamlatdars and Carkoons on establishments paid from the revenues of the Peint States.

b.—Government Servants in superior grades transferred to service under the Municipality of Malcolm Peith which is under Government control.

Section 26.—When contributions are made by Railway Companies, or from Local Funds, or special sources, towards the cost of appointments and establishments which are maintained directly from the General Revenues, the numbers and pay being fixed by the Government of India, the establishments are treated as paid from the General Revenues.

The following cases fall under this rule:

(*a.*)—The Shipping Master, Deputy Shipping Master, and their establishments, at Bombay, and the Deputy Shipping Master in Calcutta, the expense of which appointments is provided for by shipping fees.

(*b.*)—The establishment of the Hooghly College and Collegiate School, and also that of the Elphinstone College and High School, the costs of which are recovered from private endowments.

(*c.*)—Masters and Assistant Masters in Schools established in Bombay on the old system (converse to the grant-in-aid system), whose pay was met in part by local contributions. The pension in this case is reckoned only on the share of salary paid by Government.

(*d.*)—The establishment of the Sehor (Central India) School, the expense of which is reimbursed in part from local subscriptions.

(*e.*)—The following Customs Establishments in Bombay, the cost of which (including, in the case of some of them, six per cent. additional to cover cost of pension) is reimbursed by private companies:

Name of Establishment.	Monthly Cost.			Name of Company reimbursing to Government.
	Rs.	As.	P.	
1. Jamsetjee Bandar Custom House.	159	0	0	Messrs. Remington and Company.
2. Hydraulic Press	130	8	0	Mr. Ardaseer Cowasjee Modee.
3. Victoria Land and Press . . .	321	0	0	Messrs. Remington and Company.
4. P. and O. Company's Dockyard at Mazagon.	621	8	0	P. and O. Company.
5. Arthur Bandar Custom House .	40	0	0	London Asiatic and American Company.
6. Frere Land and Pier Company's Bandar.	297*	0	0	Messrs. Sir Charles Forbes and Company.
7. Arthur Bandar Fort Press Company.	59	0	0	Messrs. Ewart, Lathem and Company.
8. Imperial Cotton Press	138	0	0	Narsee Keshowjee and Company.
9. Akbar Cotton Press Company .	136	0	0	Messrs. Ewart, Lathem and Company.
10. Arthur Bandar Custom House. .	59	0	0	Hormusjee Dadabhoy Doobash.
11. Powder works Bandar of the Mazagon Land Reclamation Company.	249	8	0	Messrs. Ritchie, Stewart and Company.
12. Messrs. W. Nicol and Company's Dockyard, Mazagon. . . .	238	0	0	Messrs. W. Nicol and Company, Agents of the British India Steam Navigation Company.
*13. Mazagon Powder Works Bandar.	100	0	0	New Mazagon Land Company.

(*f.*)—Second Writers in Jail Establishments in the Bombay Presidency, sanctioned by Financial Department Order No. 523, dated 4th June 1867.

(*g.*)—The Book-keeper of the High Court at Bombay whose pay is provided for by a three per cent. commission on invested funds.

* *Ft. St. Geo. Gazette*, 1873, p. 1,012.

B.

Section 27.—Except as provided in the Sections immediately following, service paid from Local Funds does not qualify.

Section 28.—In the case of Local Funds which satisfy the two condisions following:

(1) that their income is derived from taxation, or other *permanent* source, and not from charitable donations, or voluntary subscriptions;

(2) that the source of their income is under the control of Government; the Local Government may, at its discretion, treat the service as qualifying.

1. Taxes imposed by Municipalities are not under the control of Government, so that service under a Municipality cannot qualify for pension from Government. But there are, in the Bombay Presidency, some Local Funds administered by Municipalities, the source of whose income is under the control, not of the Municipalities, but of Government; for it is not in the power of the Municipalities to abolish them or reduce their income. In these cases, if the first condition is fulfilled, the Local Fund would be within the rule.

2. In the case of Officers of establishments paid from Port Funds, managed by Government, and not by Trustees, the rule in this Section applies absolutely.

Section 29.—Pension or gratuity for service under a Local Fund is paid from the Local Fund.

1. When part of the service of an Officer to whom such pension is conceded has been paid from the General Revenues and part from Local Funds, the pension is paid from these sources according to the rule of proportions. The Local Fund Service may not be neglected, and a pension awarded solely for the service paid from General Revenues.

2. The Government does not guarantee the solvency of funds (such as the local educational pension fund, Bombay) formed by the subscriptions of Local Fund Servants and established to provide pensions for them. (See Appendix C., Extract 1.)

Section 30.—In the following cases, service paid from Local Funds qualifies for pensions or gratuity from the State:

(*a.*)—Government Servants transferred to establishments under the Cotton Frauds Act, Bombay, before the receipt of the Secretary of State's Despatch to the Government of India, No. 302, dated 16th December 1864, which directed their early re-transfer to the regular service.

(*b.*)—Servants of the Lithographic Press, Calcutta, transferred with it to the Alipore Jail in January 1860, and afterwards paid from the Convict Labour Fund.

(*c.*)—Members of the regular Public Works Establishments, employed on Local Funds Works, under the authority of Government. From the date of publication of this Code, this permission is restricted to Engineer Officers.

C.

Section 31.—Service paid from funds which Government holds only as a trustee does not qualify.

Examples.—Courts of Wards. Attached Estates.

See Chapter VII.

D. & E.

Section 32. (*a.*)—Service in an office paid only by fees levied by law or under the authority of Government, or by a commission, does not qualify.

(*b.*)—Service in an office paid by fees or by commission *in addition* to salary from the General Revenues qualifies.

1. Service as Administrator-General, or as Official Assignee, does not qualify, even though (as in Madras and Bombay) the income from fees or commission is supplemented from the General Revenues.

2. Nazirs on the establishments of Civil or Revenue Courts, who were paid wholly or partly by fees, are entitled to pension, unless the establishment on which they served is excluded by Section 14.

3. Service as a Thoogyee (local Collector of Revenue) in Burmah, qualifies.

F.

Section 33.—Service paid by the possession, in accordance with law or custom, of a tenure in land, or of any other source of income, or right to collect money, does not qualify.

1. An officiating hereditary District Officer in Kaira appointed under Act XI. of 1843, if transferred to qualifying service, counts his previous service.

CHAPTER VII.

Officers lent to Native States, Municipalities, &c.

[*Note.*—The rules in this Chapter apply also to Covenanted Civil Servants, and to Military Officers in Civil employ. See Appendix C., Extract 2.]

Section 34.—The following rules provide for the case of Officers transferred, on or after the 14th October 1871, from qualifying service under Government to service under Native States, Municipalities, or other bodies financially independent of the Government of India. Provided that the transfer is made, under the general or special sanction of the Government of India, on public or political grounds, and not only in the interest of the Officer transferred.

Transfers to service paid from Local Funds and not admitted under Section 28, and mere temporary transfers to service paid from Local Funds under which service is so admitted, are within the meaning of this Section.

Examples.—The following are examples of "bodies financially independent of the Government of India."

Port Trusts. Courts of Wards.

[*Note.*—Before 14th October 1871, the date of the promulgation of the rules in this Chapter, service under Native States, Municipalities, or other bodies financially independent of the Government of India, did not ordinarily qualify, as it did not satisfy the first

and third conditions of qualifying service. Unless specially exempted, or unless their case fell within one of the special rules stated beneath, Officers, not being Covenanted Civil Servants, or Officers of the Army, who accepted such service, ceased to have any claim on the Government of India in respect of pensions. The Rules in this Chapter do not affect the position of these Officers, and they must abide by the conditions under which they left the regular service. In the same way Officers who may transfer their services in future will have no claim, unless the transfer is such as is provided for in these rules.

Special Rules in force before the 14th October 1871.

1. Officers transferred by competent authority to service under Native States, for a purpose in which the Government is interested, count their service, as if it were under the Government of India.

The following cases are within this rule:—

(*a.*)—Teachers transferred to the service of the Chamba State. In this case the pension is paid by the Government of India and the Rajah of Chamba according to the rule of proportions.

(*b.*)—Officers transferred to service in the Kolapúr School; the pension being chargeable according to the rule of proportions to the Government of India, and to a fund formed by a contribution proportional to salary paid by the Chief of Kolapúr.

(*c.*)—Officers transferred under the authority of the Government of the Punjab to service under the Bhawalpúr State. In this case the charge for the pension will be shared by the Bhawalpúr State according to the rule of proportions.

(*d.*)—Assistant Opium Agents in independent Native States, whose pay is found by the Native States. In this case the pension is also paid by the Native States.

2. Subordinates in the Revenue Survey, temporarily lent to Municipalities for duty which, though paid for by them, also promotes imperial interests, count their service as if it were under Government.

3. Medical Officers lent to charitable dispensaries or hospitals, count their service as if it were under Government.

4. Officers transferred on or after 23rd April 1863 by the authority of Government, or their official superiors, from qualifying service under Government, to service of the following descriptions, count their service as if it were paid from the general revenues:

Service under the Courts of Wards.

Service in Jágír States in Bombay.

Service under the Talookdari Settlement Officer in Bombay.

Provided that six per cent. of the salary be contributed to the Government of India, either by the Officer himself, or from the funds whence the salary is paid. This proviso has effect from the 9th November 1870 in the case of service under the Courts of Wards, and from the 6th July 1871 in the case of service in Jágír States, or under the Talookdari Settlement Officer.]

Section 35. (*a.*)—From every Officer transferred in the manner specified in the last Section, who does not wholly resign the service of Government, or who is not, for special and public reasons, exempted from the operation of the rules in this Chapter, a contribution shall be levied of one-fifth of the salary which he receives from his employers; that

ts, he will receive from his employers pay and acting allowance fixed in accordance with the rules of the Government service, for the appointment which he holds or in which he officiates, and retaining four-fifths, will pay one-fifth to the Government of India.

(*b.*)—In return for this contribution the Government accepts the charge for his pension or gratuity, and also that for his absentee allowances (except in the case of privilege leave, regarding which no arrangement can be made, and during which the contribution must be paid in the same manner as if the Officer were on duty), in the same manner and to the same extent as if he were in the regular service of Government; save only that the calculation of pension, gratuity, or absentee allowance is based only upon the four-fifths which he retains, instead of upon the full amount which he receives, of pay or salary.

1. With the special permission of the Government of India in the Financial Department, Officers may make the contribution prescribed in this Section in respect of a part only, not being less than two-thirds, of their salary; provided that the pension, gratuity, or absentee allowance will be calculated only upon four-fifths of the amount in respect of which the contribution is paid.

2. A Native Officer may resign all claims to allowance during leave, other than privilege leave, and in such case the contribution required is 12 per cent. instead of one-fifth.

3. In the case of inferior servants to whom the leave rules do not apply, the contribution required is one anna in the rupee.

4. If the salary of the Officers is disbursed at a Government treasury, the required contribution will be deducted at time of payment; otherwise the Officers themselves must pay the amount directly to the British Government in such manner as may be arranged.

4. (*a.*) The Officer must furnish all information that may be required from him by the Accountant General. (*Ft. St. Geo. Gazette*, 1873, p. 1,344.)

5. An Officer whose services are lent or transferred, is not permitted to withhold the contribution upon condition that the time of his service so lent or transferred will not count for pension or for leave. He must either wholly resign the service of Government, or, unless he is specially exempted, make the contribution required by these rules.

5. (*a.*) The salary of an Officer lent or transferred must, in every case, be fixed with the consent of the Government of India, and an Officer must not accept any increase of salary without the previous sanction of the Government of India. (*Ft. St. Geo. Gazette*, 1873, p. 1,344.)

6. The deduction made under this Section from the salary of a Covenanted Civil Servant includes the deduction on account of Annuity Fund. The portion which is to be considered as Annuity Fund deduction is equal to one-twenty-fourth part of the salary remaining to the Officer after the whole deduction; and until the Annuity Funds of the Madras and Bombay Civil Service are abolished, this portion of the deduction made from a subscriber to either of these Funds, should be credited to the fund to which he subscribes.

7. No Officer has any right of property in his contributions, or any claim upon Government in respect of them except to receive such pension, gratuity, or absentee allowance, as may become admissible to him in accordance with the rules of the Government Service.

Section 36.—The rules in the last Section do not apply to the following cases:—

(*a.*)—Teachers transferred to the service of the Chamba State. In this case the pension is paid by the Government of India and the Raja of Chamba according to the rule of proportions.

(*b.*)—Officers transferred to service in Kolapúr School. In this case the pension is charged, according to the rule of proportions, to the Government of India and to a fund formed by a contribution proportional to salary paid by the Chief of Kolapúr.

(*c.*)—Assistant Opium Agents in independent Native States, whose pay is found by the Native States. In this case the pension is also paid by the Native States.

(*d.*)—Medical Officers lent to charitable dispensaries or hospitals. These count service as if it were under Government.

(*e.*)—Officers lent to Her Majesty's Government in England or to any Colonial Government. These cases are left for special treatment as they arise.

CHAPTER VIII.

Superior and Inferior Service.

Section 37.—Qualifying service is divided into superior and inferior.

[*Note.* The terms "superior" and "inferior" will henceforth take the place of "eligible" and "ineligible" heretofore used.]

Section 38.—Service on pay not exceeding ten Government Rupees, and service in the following capacities, is classed as inferior:—

(*a.*)—Messengers, orderlies, and peons.

(*b.*)—Boatmen and seamen.

(*c.*)—Artificers, (except as specified in Rule 1 under Section 39), handicraftsmen, and labourers.

(*d.*)—Inferior and menial servants of all sorts.

1. The following have been held to be included in these designations:—

(*a.*)—Priests and other Officers employed to administer oaths, Jamadars, Sirkars, Turnkeys, Chaudharies of bazaars.

(*b.*)—Maistries in the Public Works Department, distributors and pressmen in Printing and Lithographing Establishments.

(*c.*)—Fotadars (money-testers), Weighmen in mints (except the head Weighman), Shroffs, (except those whose pay exceeds Rs. 15 a month), Daftaries, and Muchies. (*Ft. St. Geo. Gazette*, 1873, p. 744.)

2. Tallaties (village accountants) in Bombay are, by the terms of their appointment, classed with inferior servants.

Section 39.—Service in capacities other than those indicated in Section 38, is superior service, except where any class of servants have

been graded as inferior by the rule or practice of the Local Government.

1. The following also are classed as superior if their pay exceeds 10 Government Rupees:—

(a.)—Cutlers in the Medical Department.

(b.)—Artificers, Assistant Artificers, and Mounted Artificers in the Telegraph Department.

(c.)—Mint Artificers, if their occupation is injurious to health.

[*Note.* For Dockyard and Military Artificers there is no rule; but the Government of India, in the case of deserving men of long service, recommends the Secretary of State to award special pensions.]

(d.)—Workmen employed in the Gunpowder Manufactory of Madras, before the 28th January 1871, when they become permanently disabled by sickness or old age. These are admitted even if their pay does not exceed Rs. 10.

(e.)—Divers (in consideration of the dangerous nature of their employment.)

(f.)—Vaccinators who are employed permanently (see Section 17) including in the Madras Presidency, those whose pay is Rs. 10. (*Ft. St. Geo. Gazette*, 1872, p. 1,006.)

(g.)—Book-binders (*i. e.*, those whose professional occupation is book-binding, and who are not mere daftaries).

(h.)—Shroffs, if their pay exceeds Rs. 15 a month. Also Shroffs in Madras, who were in the service on 22nd May 1856, and those in Bombay who were really Clerks, and whose designation was, under the Order of the Secretary of State, No. 1, dated 22nd October 1858, changed into Carkoons. (*Ft. St. Geo. Gazette*, 1873, p. 744.)

(k.)—Kotwals of bazaars.

[*Note.* On 14th December 1869 the following was declared to be the establishment of Kotwals of bazaars in Bombay, and the Officers who, on that date, filled those posts, may be classed with superior servants retrospectively in respect of service as Kotwal or as Chaudhary of any of the bazaars enumerated:—

Poona (two), Belgaum, Deesa, Mhow, Nasirabad, Aden, Malligaum, Assirghar, Neemuch, Ahmadabad, Ahmadnagar, Sholapore, Hyderabad, Jacobabad.]

(l.)—Commissariat Inspectors, Hospital Purveyors, and Victualling Gomashtas.

(m.)—Vakils attached to the Barr Infantry (Mysore).

(n.)—Workmen employed in Printing Establishments, except those whose work is purely mechanical, such as distributors and pressmen.

(o.)—Section-writers and press servants admitted under Section 20, in those months only in which their earnings exceed Rs. 10.

(p.)—Tomanders and Niab Tomanders of the Thuggee and Dacoity Department. (*Ft. St. Geo. Gazette*, 1872, p. 1,806.)

(q.)—Zillahdars in the North-West Stud Breeding Establishment. (*Ibid.* 1873, p. 559.)

2. If an Officer holds two or more offices, each of which is inferior by reason of the pay not exceeding Rs. 10, he cannot count service as superior on the ground that the aggregate pay exceeds Rs. 10, unless the offices were arranged, and their pay determined with the intention that they should be held by one individual.

Section 40. (*a.*)—When the regular duties of an Officer who bears an inferior designation are really such as are ordinarily performed by

a superior Officer, his claim to pension or gratuity should be specially referred to the Government of India.

(*b.*)—On the other hand, a person whose real duties are those of an inferior Officer, is not entitled to pension or gratuity on the superior scale, merely because he draws pay under a superior designation.

Example.—A lithographic pressman charged for as a copying clerk.

1. In consideration of the low scale of pay prevailing in Mysore during the Native Administration, the Chief Commissioner may allow service, even on pay not exceeding Rs. 10, in offices which must have been filled by educated men, to reckon as superior service. (See Section 66, Rule 1.) But this concession shall not apply to an Officer, who was not in the service of the Mysore State before 1862, and who has not served continuously since that year. (*Ft. St. Geo. Gazette*, 1873, p. 1,474.)

2. A class of servants in the North-Western Provinces who were called "Fotadars," but whose duties were really those of accountants, have been declared superior servants, under clause (*a*) of this Section.

CHAPTER IX.

Periods of Leave and Suspension.

Section 41.—Periods of absence on other than privilege or preparatory leave are not reckoned as superior service. Leave preparatory to leave on medical certificate is not reckoned as service in the case of an Officer who has twice before had leave on medical certificate beyond India. In the case of inferior servants all periods of absence on leave whether on private affairs or on account of sickness with or without pay will be reckoned as service qualifying for pension or gratuity, provided the leave does not exceed in amount that admissible to Uncovenanted Servants. (Notification, Financial Department, 7th May 1872, *Ft. St. Geo. Gazette*, 1872, p. 880.)

1. This rule applies to leave on medical certificate taken before 1856. Such leave was reckoned as service under the old rules, but is not reckoned under the new rules, the periods of service required by which are generally shorter.

2. Leave during recess on half pay, granted to Native Surveyors in the Revenue Survey Department in Bengal, the North-Western Provinces, and the Punjab, being allowed for public reasons, is reckoned as service.

Section 42.—In the case of inferior service, authorized leave is reckoned as service.

1. Leave not exceeding in amount that admissible under the Rules in Supplement *F.* may, if granted by a competent authority, be considered "authorized." (*Ft. St. Geo. Gazette*, 1873, p. 1,068 a.)

Section 43.—The time passed under suspension pending inquiry is reckoned as service in case of reinstatement. If suspension is adjudged as a specific penalty, the time is disallowed.

1. If an Officer who has been suspended pending inquiry into his conduct is reinstated, but with forfeiture of any part of his allowances for the period of suspension, this period is not reckoned as service. But the authority who reinstates the Officer may expressly declare, *at the time,* that the period shall be reckoned.

CHAPTER X.

Forfeiture of Past Service.

Section 44.—A break in the continuity of service entails forfeiture of past service, except in the following cases:—

(*a.*)—Authorized leave.

(*b.*)—Absence prolonged after the end of leave.

Provided that if an Officer remains absent for more than a week after the end of privilege leave, his past services are forfeited, unless the authority whose duty it is to make the appointment re-appoints the Officer and makes a declaration (to be communicated to the Accountant-General) that his past services, or part of them, shall qualify. If he remains absent for more than a month, his past services cannot qualify without the special order of the Government of India.

This proviso has effect from 11th January 1869.

(*c.*)—Suspension followed by reinstatement.

(*Note.* Re-instatement need not necessarily be to the *same office.*) (*Ft. St. Geo. Gazette,* 1872, p. 1,517.)

(*d.*)—Abolition of office.

(*e.*)—Transit from one appointment to another.

(*f.*)—Transfer to non-qualifying service in an establishment which is under Government control. The transfer must be made by an authority competent to sanction it; and an Officer who voluntarily resigns qualifying to service cannot claim the benefit of this rule. Transfer to a grant-in-aid school always entails forfeiture.

(*g.*)—Loss of appointment owing to the mutiny, provided that the Officer affected cleared his character, and was re-appointed as soon as a suitable vacancy was found for him.

Section 45.—Resignation of the Public Service, or removal from it on account of misconduct, or for inefficiency, or on account of failure to pass a prescribed examination, entails forfeiture of past service.

1. But an Officer who resigned the Public Service, before the 8th June 1863 in the case of superior servants, and before 1st September 1871 in the case of inferior servants, and was re-appointed to the Public Service within twelve months of his resignation is permitted to count the service rendered before resignation. This rule can be applied to only one resignation in the case of each Officer.

It is not admissible to grant to an Officer pension or gratuity because he has misconducted himself, or because it is desired to remove him for inefficiency.

CHAPTER XI.

Conditions of Awards of Pension and Gratuity.

Section 46.—Pensions and gratuities are of four classes:

A.—Compensation pensions and gratuities.

B.—Invalid pensions and gratuities.

C.—Superannuation pensions and gratuities.

D.—Retiring pensions.

1. Gratuities are paid in single sums, and not by instalments.

2. Absence on leave in or out of India is no bar to an Officer being admitted to pension or gratuity. (*Ft. St Geo. Gazette*, 1872, p. 569.)

3. If an Officer has held more than one appointment, in respect to each of which, if he had held it separately and alone, pension or gratuity would have been admissible to him, the pension or gratuity or pension and gratuity admissible to him, is the sum of the several pensions or gratuities, which would have been admissible to him if he had held each office separately and alone. (*Ibid.* 1872, p. 1,675.)

The consolidated pension thus admissible is subject to the Rules 56 (*b*) and (*c*), limiting its amount to a certain maximum fixed with reference to length of service and average emoluments. (*Ibid.*)

An Officer is not entitled for service in an office conjointly with another office, to any pension or gratuity which would not have been admissible to him if he had held the office separately and alone. (*Ibid.*)

A.

Section 47.—A compensation pension or gratuity is awarded to an Officer discharged from the Public Service when, on reduction of establishment, his appointment is abolished.

1. To pension an Officer still capable of useful service is a waste of public money, and every endeavour should always rather be made to employ the Officer otherwise. Accordingly, before a pension or gratuity is granted to an Officer discharged on abolition of appointment, it must be carefully considered whether he cannot be provided for in some other manner. Heads of Departments, in forwarding to the Local Government or to the Government of India, applications for such pension or gratuity, should invariably state for what reasons it has been found impossible to provide suitable employment for the applicant; and in the quarterly statements furnished by Local Governments of such pensions and gratuities, it should be stated in respect of each case, that it has been found on inquiry impossible to provide for the Officer elsewhere. (*Ft. St. Geo. Gazette*, 1873, p. 1,503.)

2. The discharge of one Officer to make room for another is not the abolition of an appointment within the meaning of this Section; the abolition must produce a real saving to Government in respect of the cost of the appointment. Particulars of the saving effected should be fully set forth in every application for compensation, pension, or gratuity. The saving should always exceed the cost of the pension or gratuity. Otherwise, it might be better to postpone the reduction of establishment or abolition of appointment. If it becomes necessary to discharge an Officer in consequence of a change in the nature of the duties of his office, the case should be referred to the Government of India. (*Ibid,* 1873, p. 1,503.)

3. An appointment, the pay of which is reduced as part of a general scheme of reduction, may be considered abolished within the meaning of this Section.

4. Deputy Collectors, Munsiffs, and similar Officers, who belong to the Public Service apart from their particular local appointment, cannot obtain pension or gratuity of this

class, in consequence of the abolition of the particular appointment which they happen at the time to be filling.

5. No pension or gratuity can be awarded on discharge after the completion of a specified term of service.

6. No pension or gratuity can be awarded for the loss of a local allowance.

7. If, of two appointments held by one Officer, one is abolished, and the other retained, the case should be specially submitted to the Government of India.

Section 48.—If an Officer who is entitled to receive compensation pension or gratuity, accepts, instead, another appointment in the Government service (whether qualifying or not), he will, if he subsequently becomes entitled to receive a pension or gratuity of any class, receive not less than he would have been entitled to claim had he not accepted the appointment.

B.

Section 49.—An invalid pension or gratuity is awarded to an Officer who, by bodily or mental infirmity, is permanently incapacitated for the Public Service, or for the particular branch of it to which he belongs.

1. An Officer discharged on other grounds, has no claim under this Section, merely because he can produce medical evidence of incapacity for service.

2. To prevent undue liability for invalid pensions no person may be appointed to a superior grade in the Public Service in India without a certificate by a Commissioned Medical Officer, or by a Medical Officer in charge of a Civil Station, that he has no disease, constitutional affection, or bodily infirmity, unfitting him, or likely to unfit him, for the Public Service of the Government of India. A similar rule is enforced by the Secretary of State in respect of persons selected by him for service in India. But if an Officer who is appointed on a salary not exceeding Rs. 50 a month, cannot conveniently appear before a Commissioned Medical Officer in charge of a Civil Station, the Local Government may accept a certificate from any other Officer. (*Ft. St. Geo. Gazette*, 1872, p. 891.)

The certificate in regard to candidates in India will be in the following form:—

I do hereby certify that I have examined ———————— a candidate for employment in the ———————— Department, and find that he has no disease, consitutional affection, or bodily infirmity unfitting him, or likely to unfit him, for the Public Service in any part of India.

———————— *Surgeon.*

———————— 187 etc., etc.

(*Note.* The above rule does not apply to Officers promoted from inferior to superior service.) (*Ft. St. Geo. Gazette*, 1873, p. 1,038.)

3. The medical certificate required by rule 2, must be annexed to the first bill submitted for the pay of an Officer appointed in India. (*Ft. St. Geo. Gazette*, 1872, p. 1,612.)

Section 50.—Incapacity for service must be established by a medical certificate attested as follows:—

(*a.*)—If the Officer submitting it is on leave in England, by the Medical Board of the India Office.

(*b.*)—If he is serving at any Presidency Town, by the Inspector-General of the Medical Department.

(*c.*)—If he is a superior servant and is serving within a moderate distance of a station where a Military Invaliding Committee is periodically assembled, by such Committee.

(*d.*)—In other cases, the Local Government may either accept a certificate given by a single Commissioned Medical Officer or Medical Officer in charge of a Civil Station, or convene a special Invaliding Committee at a convenient Civil Station.

1. If the pension applied for exceeds Rs. 100 a month, a certificate by a single Medical Officer should not be accepted as sufficient, if it is possible, without undue inconvenience, to convene an Invaliding Committee, or to cause the applicant to appear before a Medical Board.

2. If the Officer applying for pension or gratuity be 60 years old or upwards, no certificate by a Medical Officer is necessary. It will suffice for the Head of the office to certify to the incapacity of the applicant. (*Ft. St. Geo. Gazette*, 1872, p. 1,708.)

Section 51.—The medial certificate must state in sufficient detail:—

(*a.*)—Whether the Officer's incapacity for service is or is not permanent;

(*b.*)—The nature of it, and especially whether it is in any degree the result of irregular or intemperate habits.

Section 52.—If the incapacity is the result of irregular or intemperate habits, pension or gratuity cannot be granted; otherwise, it is for the Local Government to decide whether the Officer's incapacity is such as to render it necessary to admit him to invalid pension or gratuity.

1. An Officer who has submitted a medical certificate of incapacity for further service must not (except for special reasons to be reported to the Government) be retained in the service, pending the decision on his application for pension. The object of this rule is to discourage tentative applications.

C.

Section 53.—A superannuation pension or gratuity is granted to an Officer compelled by rule to retire at a particular age.

1. An Officer in a superior grade, who has attained the age of 55 years, should be required to retire, unless the Local Government considers him efficient and permits him to remain in the service. As the premature retirement of an efficient Officer imposes a needless charge on the State, this rule should be worked with discretion; and no Officer can *claim* to retire on the ground that he is 55 years old. If an Officer whose age is less than 60 years is required to retire under the rule, the Head of his office must certify under the head of "any other remarks" on the third of the Officer's application for pension or gratuity, that the Officer is inefficient owing to age or infirmity. (*Ft. St. Geo. Gazette*, 1872, p. 1,644.)

2. An Annual Return of Officers, permitted to remain in the service after the age of 55 years, should be submitted in the subjoined form to the Government of India in the Administrative Department concerned:—

1. No.
2. Office.
3. Name of Officer.
4. Present age.
5. Period of extension.
6. Grounds of extension and remarks.

3. In the Public Works Department, the above rule will not, until the 1st January 1876, apply to Officers appointed to the Department before the 1st January 1871, unless they have attained the age of 60 years, or have been in the same appointment, grade, or class for five years.

D.

Section 54.—A retiring pension is granted to an Officer who voluntarily retires after completing the requisite period of service.

CHAPTER XII.

Amount of Pension or Gratuity.

Section 55.—The amount of pension or gratuity awardable is determined by length of service as specified in the Sections immediately following.

1. An Officer entitled to pension is not permitted to take gratuity instead.

A.—*For Superior Service.*

Section 56.—Compensation and invalid pension and gratuity:—

(*a.*)—After service of less than fifteen years.—Gratuity not exceeding (except in special cases, and under the orders of the Government of India) one month's emoluments (as defined in Chapter XIII.) for each completed year of service, and not exceeding twelve months' emoluments in all.

(*Note.* Broken periods of a year are not to be taken into account in calculating the amount of any gratuity admissible to an Officer under any rule in the Code). (*Ft. St. Geo. Gazette*, 1872, p. 1,610.)

(*b.*)—After service of fifteen years and less than twenty-five years.—Pension not exceeding one-third of the Officer's average emoluments (as defined in Chapter XIII.) and also not exceeding Rs. 2,000 a year if his average emoluments do not exceed Rs. 12,000 a year, or Rs. 3,000 a year in any other case.

(*c.*)—After service of twenty-five years.—Pension not exceeding one-half of the Officer's average emoluments, and also not exceeding Rs. 4,000 a year if his average emoluments do not exceed Rs. 12,000 a year, or Rs. 5,000 a year in any other case.

Section 57.—Superannuation pension and gratuity:—

The same in amount as invalid pension or gratuity:

Provided that if an Officer's qualifying service have begun after the 20th January, 1871, and after he attained the age of 25 years, the pension admissible as invalid pension is to

be multiplied by a fraction, the numerator of which is the number of years' service completed, not exceeding 30, and the denominator of which is 30. The limit of Rs. 2,000, Rs. 3,000, Rs. 4,000, or Rs. 5,000, is to be applied before, and not after, this multiplication.

1. For Educational Officers entitled to the benefit of Section 61 (a) "27" should be substituted for "30" in this Section. (*Ft. St. Geo. Gazette*, 1872, p. 418.)

Section 58.—Retiring pension:—

After service of thirty years.—The same in amount as the invalid pension admissible after twenty-five years' service.

Section 59.—In the following cases, the prescribed limits of Rs. 2,000, Rs. 3,000, Rs. 4,000, and Rs. 5,000, may be relaxed:—

(*a*.)—For Officers whose average emoluments exceed Rs. 10,000 a year, and who entered the service before the 19th May 1855, or were, before the 6th August 1862, promoted to salaries exceeding Rs. 10,000 a year, the limit is ordinarily Rs. 5,000 a year; but in cases of extraordinary merit, pensions exceeding that limit may be allowed under the sanction of the Secretary of State.

(*b*.)—To Officers who entered the service before the 19th May 1855, but whose average emoluments do not exceed Rs. 10,000 a year, the Secretary of State, on the recommendation of the Government of India, sometimes awards special pensions in excess of the limits, for "unusually meritorious services."

(*c*.)—For Native Judges (see Appendix B.) who were in the service on the 29th October 1866, the limit is ordinarily Rs. 5,000 a year.

(*Note*. The limits which may be relaxed under this Section, are the maximum money limits, and not the limits of one-third or one-half average emoluments.)

Section 60.—The full pension or gratuity admissible under the rules is not to be given as a matter of course, or unless the service rendered has been really approved.

1. Where the service has not been thoroughly satisfactory, the Local Government should make such reduction in the amount of pension or gratuity as it thinks proper.

Section 61.—In the following cases, certain privileges exist in respect of the length of service required for pension:—

(*a*.)—To the following Officers pension is admissible after three years' less service than is required from other Officers, provided that they have begun service after twenty-five years of age:—

(1) Directors of Public Instruction.
(2) Inspectors of Schools.
(3) Principals and Professors of Colleges.
(4) Head Masters of Schools and Colleges.
(5) Barristers-at-law or Advocates of one of the High Courts of India, or of the Court of Sessions in Scotland serving in an office to which the Local Government has, with the consent of the Government of India, declared it to be necessary to appoint a member of the Bar of Great Britain or India.

To entitle an Officer to the benefit of this rule, the whole of the service in respect of which pension is claimed must have been passed in one or the other of the offices indicated. (*Ft. St. Geo. Gazette*, 1873, p. 944.)

(*b*.)—Officers appointed before the 8th June 1863 may (if compelled to take invalid pension) be permitted by the Government to count service for one-third or one-half pension

according to the old rules: provided that they have not enjoyed any advantages under the new leave rules which they might not equally have enjoyed under the old.

The amount of the pension must, however, be calculated in accordance with the rules in this and the following Chapters.

Example.—An Officer has served Government for twenty-one years, of which five years were passed before he was twenty-two years old, and two years were passed on leave on medical certificate under the rules of 1856. His service calculated under the rules is only fourteen years, the rest being excluded by Sections 12 and 41, and he would not be entitled to pension under Section 56 (*b*); but under the old rules (See Appendix B.) the whole twenty-one years would count, and he would be entitled to pension under Section 56 (*b*), having completed the twenty years' service required by the old rules.

(*c*.)—Native Judges who were in the service on the 29th October 1866, and who were entitled to exceptional advantages under the old rules (see Appendix B.) may count service for one-third and one-half pension in accordance with the old rules.

(*d*.)—Uncovenanted Officers who formed part of the garrison of Lucknow during the siege in 1857 count one year's additional service.

Section 62.—To the following Officers, being Barristers-at-law, or Advocates of one of the High Courts of India, or of the Court of Session of Scotland, *viz*:—

Judges of the Chief Court of the Punjab.

First Judges of Small Cause Courts of Presidency Towns.

Recorder of Rangoon.

Secretary (formerly Assistant Secretary) to the Council of the Governor-General for making Laws and Regulations.

Invalid and retiring pensions are admissible as follows:—

(*a*.)—After six years and nine months' active service in one or more of the above offices, an invalid pension of £300 a year.

(*b*.)—After eight years and eight months' such service, an invalid pension of £500 a year.

(*c*.)—After eleven years and six months' service, a retiring pension of £750 a year. (*Ft. St. Geo. Gazette*, 1873, p. 188.)

1. Active service, besides time spent on duty, includes privilege leave, subsidiary leave, and periods of vacation during which the Officer is not on furlough or extraordinary leave.

2. In cases not provided for by this Section, the Officers specified come under the ordinary rules.

B.—*For Inferior Service.*

Section 63.—For inferior service pension and gratuity are awarded as follows:—

(*a*.)—Compensation and invalid gratuity:

Service less than 5 years,—*nil.*

5 years	and less than	10 years,	—3	months' pay.
10 „	„	15 „	—4	„ „
15 „	„	20 „	—5	„ „
20 „	or more		—6	„ „

(*b.*)—Compensation pension:

Service not less than 30 years,—half pay not exceeding Rs. 4.

(*c.*)—Invalid pension:

Service not less than 35 years,—half pay not exceeding Rs. 4.

1. In special cases, the Government of India grants more than half pay, but never more than Rs. 4.

2. For inferior service in Mysore no pensions are awardable, but compensation and invalid gratuities may be granted at the rate of one month's pay for each year of service, the pay to be taken at the average of the last three years. Inferior servants on the Sowar Establishment and on the Establishments attached to the Barr Infantry come under this rule.

3. To servants of the Mysore Palace Establishment, the Chief Commissioner grants pensions at the rates prescribed in this Section; and he may grant compassionate pensions to helpless old servants not entitled to regular pensions. A portion, not exceeding half, of the pensions of these servants, may be continued to their widows, if they have no other means of subsistence, and no arrangement can be made to employ any member of the family.

C.—*For Service partly Inferior and partly Superior.*

Section 64.—If the service of an Officer have been for some time inferior and for some time superior, he has the option of counting the whole as inferior service towards pension or gratuity on the inferior scale, or of counting so much of it as is superior towards pension or gratuity on the superior scale.

Section 65.—If the Officer was promoted from the inferior to the superior grades as a reward for meritorious service, the case may be specially considered by the Government of India.

1. This rule is to be strictly interpreted, and claims under it can be founded only on exceptional promotion, made out of the ordinary course.

CHAPTER XIII.

Calculation of Pension and Gratuity.

Section 66. (*a.*)—The words "pay" and "emoluments" used in Chapter XII. mean the pay and emoluments which the Officer was receiving at the time of his retirement from service.

(*b.*)—"Average emoluments" means the average calculated for the last five years of service.

1. In the case of Officers claiming the benefit of Section 40, Rule 1, "average emoluments" means the average calculated for the whole of the service necessary to qualify for the pensions awarded, excluding any excess service rendered before the commencement of the necessary period, and gratuities are to be calculated on "average emoluments" (as defined in this rule) instead of on "emoluments." (*Ft. St. Geo. Gazette*, 1872, p. 466.)

2. If during the last five years of his service an Officer has been absent on leave with allowances, or has been suspended and reinstated without loss of past service, his emoluments shall, for the purpose of ascertaining the average, be taken at what they would have been, had he not been absent on leave, or suspended. Provided always, that pension be not increased on account of increments in pay not actually received. But if the leave is reckoned as service under Section 41, Rule 2, only the allowances actually received during it should be taken into account. (*Ft. St. Geo. Gazette*, 1873, p. 559.)

3. If during the last five years of his service an Officer has been for a period without allowances, or in inferior service, that period shall be disregarded in the calculation of the average, and an equal period prior to the five years shall be included.

4. Cancelled. (*Ft. St. Geo. Gazette*, 1872, p. 1,675.)

Section 67. (*a.*)—In the term "emoluments" are included the following:—

1. Pay of substantive appointment;

2. Personal allowance;

3. Fees or commission, where they are the authorized emoluments of an appointment, and are *in addition* to a substantive pay; and commission in the case of a Thoogyee;

4. Field allowances (*i. e.*, horse and tent allowances) of Surveyors and Assistant Surveyors;

5. Charge allowance to Signallers in the Telegraph Department;

6. Bullock Train and Punjab Military Horse Van Dák allowances in the Post Office Department. (*Ft. St. Geo. Gazette*, 1873, p. 744.)

(*b.*)—Other allowances are excluded, such as—

1. Local allowances;

2. Allowances given for duties performed in addition to the work of a regular appointment;

3. Messing allowances, working allowances, and provision allowances to Officers in the Marine Department;

4. House-rent allowance, or estimated value of free quarters;

5. Tour allowances (to Officers who accompany the Viceroy, or any Government);

6. Allowance given in compensation for dearness of provisions.

(*c.*)—Acting allowances are not included unless the "acting" service is counted under Section 17, Rule 2.

1. When an Officer in permanent employment is deputed on temporary duty, he cannot count the additional allowances obtained by the deputation. (See Section 18.)

2. But this rule does not apply to an Officer deputed to service in the Income Tax Department, or to an Officer deputed on abolition of his appointment, and by direct orders of Government, on special duty. In these cases the full allowances are taken.

3. When an Officer is *temporarily* transferred to service not under the control of Government, and does not pay any contribution under Chapter VII., he cannot count, in respect of the time passed in such service, higher pay than he had at the time of transfer to it.

4. In the case of section-writers and press servants admitted under Section 20, "pay" and "emoluments" mean the average earnings of the last six months of service. (If the gratuity is on the superior scale, this means the average of the last six monthly bills exceeding Rupees 10. [See Section 39, Rule 1 (*o.*)]

"Average emoluments" means the average of the last seventy-two monthly bills exceeding Rupees 10.

5. In cases falling under clause (*a*) 3 of this Section, "emoluments" means the average earnings of the last six months of service. (*Ft. St. Geo. Gazette*, 1873, p. 8.)

Section 68.—When part of an Officer's pay or emoluments is intended to provide for expenses incidental to his duty, that part should be excluded.

Examples.—When a Sowar's pay is intended partly to meet the expense of keeping a horse, the pay should be taken only at foot rates.

When a consolidated pay specifically includes tentage, travelling allowance, or house allowance, these should be deducted in calculating the pension.

The commission which a Thoogyee in Burmah obtains, goes in part to pay expenses of collection and remittance of money. Account should be taken of the remainder only.

So also when an Officer's pay is given at two rates, a smaller rate during stationary duty, and a higher rate during periods passed on tour or travelling, the former rate alone should be the basis of the calculation.

1. Only emoluments actually received can be included in the calculation. For example, when an Officer is allowed to count time retrospectively towards increase of pay, but does not receive retrospectively the intermediate periodical increments, these intermediate increments are not allowed in the calculation.

CHAPTER XIV.

Application for Pension or Gratuity.

Section 69.—Every non-gazetted servant of Government, with the exception of Police Officers, whose pay does not exceed Rs. 20, and Officers in the Post Office Department and the Inland Customs Department whose pay does not exceed Rs. 10, is required to keep a service book in which should be entered a statement of every step in his official life, each entry being attested by the immediate head of the office in which he is serving. For Officers of the Inland Customs Department whose pay does not exceed Rs. 10, a roll shall be kept similar to that prescribed in Section 109 (*a*) for the Police. (*Ft. St. Geo. Gazette*, 1872, p. 609.)

If the Officer to whom the book refers is himself a head of an office (*e. g.*, a Deputy Postmaster or a Sub-Inspector of Police), the attestation should be made by his immediate superior.

1. The opening page should be divided for entries in the following form:

(1) Name of Officer.

(2) Caste or race.

(3) Residence.

(4) Father's name and residence.

(5) Age.

(6) Exact height by measurement.

(7) Personal marks for identification.
(8) Date of entry.
(9) Signature of Officer.
(10) Signature and designation of the head of the office.

The entries in this form should be renewed or re-attested at least every five years.

2. The remaining pages should be divided for entries in the following form:

(1) Name of appointment.
(2) Whether substantive or acting, and whether permanent or temporary.
(3) If acting, here state the substantive appointment.
(4) Pay.
(5) Acting allowance.
(6) Date of commencement of appointment.
(7) Signature of Officer.
(8) Character of Officer.
(9) Signature and designation of immediate head of the office.
(10) Date of termination of appointment.
(11) Reason of termination (such as promotion, transfer, dismissal, etc.)
(12) Signature of immediate head of the office.

No entries need be made in column 8 except when there is anything either good or bad to be recorded.

3. Leave of every description (except casual), periods of suspension from employment, and other breaks of service, should be noted with full detail of their duration, by an entry written across the page, and attested by the head of the office.

4. A service book in the required form will be issued at cost price as soon as possible to each person at persent in the service of Government, in which he should at once enter all past particulars of employment so far as relates to the establishment in which he is at present serving; and the head of the office will attest the entries after verification from his office records. To servants employed at any future time, a book will be furnished by the Officer appointing them.

5. The service books will be kept in the office in which each Officer is serving, being transferred with him from office to office. They may be given up to the Officers to whom they refer, if they resign, or are discharged without fault, an entry being first made to that effect.

6. The Officer to whom each book refers is himself charged with the duty of seeing that it is properly kept up and all erasures in it must be properly attested. If the book is not carefully kept up, difficulties may arise as to verification of service should the Officer afterwards apply for pension or gratuity.

Section 70.—An applicant for pension or gratuity, not being a Gazetted Officer, should submit to the authority, whose duty it would be to fill up his appointment if vacant, his service book, and a statement of the following particulars:—

(*a.*)—The age of the applicant.

(*b.*)—List of appointments, both substantive and acting, held during the service in respect of which pension or gratuity is claimed, stating, when any appointment was only an acting one, what substantive appointment was held at the same time. The dates of

the beginning and end of each appointment should be stated, and the pay and acting allowance drawn in each.

(*c.*)—Dates of beginning and end of each period of leave.

(*d.*)—An explanation of each break in continuity of service.

Section 71.—The authority receiving the application should then, in communication with the Account Departments, verify the services claimed.

1. In cases of inferior service (regarding which the records of the Account Offices are sometimes incomplete), he should first gather from official records and other sources all the information procurable. In cases of superior service, it will be sufficient to gather, in the first place, only such information as is *easily* procurable.

2. The information thus received should then be forwarded to the Account Officer concerned, *viz.*:—

For service in ordinary Civil Establishments.	The Accountant-General of the Province;
" " the Public Works Department ..	The Controller of Public Works Accounts;
" " the Post Office Department	The Compiler of Post Office Accounts;
" " the Telegraph Department	The Compiler of Telegraph Accounts;
" " the Military and Marine Departments	The Controller of Military Accounts;
" " the Forest Department	In Madras and Bombay, the Provincial Accountant-General; in other places, the Provincial Conservator;

for information as to whether his office records bear out the applicant's statements. If there be any discrepancy, the Account Officer will detail the nature of that discrepancy: for instance, that the post which the applicant states that he filled during a certain period is shown by his registers to have been filled by another man.

3. If the service claimed cannot be wholly verified from the records of the Account Offices, reference shall be made to the head of the office in which the applicant states he served during the period in doubt.

4. If, for any particular reason, verification from that source is not practicable, the Officer receiving the application should take the affidavit of the applicant (on plain paper,—see General Stamp Act, 1869, Section 15, Clause 12*), and should also collect such collateral evidence as may be procurable; for instance, certificates, such as those given by an Officer to a subordinate on his leaving an office, and the testimony of contemporary servants.

5. The service will be admitted or rejected upon consideration of the whole evidence thus afforded.

Section 72.—After completing the verification in the manner prescribed in the last Section, the Officer should draw up the application in Form *A*, Appendix *A*, and arranging with it all the documents relied upon for verification of the service claimed, in such manner that they can be conveniently referred to, should forward it, together with the Officer's service book, through his official superiors to the Local Government.

* Vide page 423, Vol. I.

1. He should certify in the application whether the character, conduct, and past services of the applicant are such as to entitle him to the favourable consideration of the Government. If the application is for pension or gratuity on the superior scale, he must be careful to enter all periods of leave, suspension, &c., which are not reckoned as service.

2. If the application is for an invalid pension or gratuity, the requisite medical certificate should be attached to the application; but if omission has been made in this respect, the Local Government may accept a certificate bearing subsequent date.

Section 73.—A Gazetted Officer should submit his application through his official superiors to the Local Government. The application should be drawn up, in the form prescribed in the last Section, either by the Officer himself or by the Head of the Department in which he is serving; and the rules under that Section apply, save that it is not necessary to have the service formally verified before forwarding the application.

Section 74.—The last Officer through whom the application for pension passes should send it to the Accountant-General, instead of forwarding it direct to Government. The Accountant-General will (after, in the case of a Gazetted Officer, verifying the service in the manner prescribed in Section 71), submit the application to the Local Government with a report as to the extent to which a claim for pension or gratuity is made out, and as to the rules applicable to the case. He will also certify the correctness of the calculations of service, and of pension or gratuity.

1. If the case is plainly incorrect or incomplete, the Accountant-General should return it for correction or explanation.

2. In the Post Office Department, the Compiler being subordinate to the Director-General, the application should go to him first, and to the Director-General afterwards.

CHAPTER XV.

Power of Local Governments and of the Government of India.

Section 75.—In a case falling clearly and strictly within the letter of the rules, the Local Government may grant the pension or gratuity admissible. If an interpretation of the rules is involved, or if any indulgence not provided for by the rules is proposed, the Local Government should submit the case, with its opinion and recommendation, to the Supreme Government. A recommendation of this nature must never be communicated directly or indirectly to the Officer concerned until the reply of the Government of India is received. (*Ft. St. Geo. Gazette*, 1873, p. 1,384.)

1. The Governments of Bombay and Madras should, upon questions of pension and gratuity, communicate with the Secretary of State through the Supreme Government.

Section 76.—Quarterly statements of pensions and gratuities granted should be submitted by each Local Government to the Supreme Government in Form C., Appendix A. (one for pensions, the other for gratuities), within a month after the end of each quarter.

1. The statements of pensions and gratuities granted by the Governments of Bombay and Madras in the Military Department should be separate from the statements of those granted in the Civil Department.

Section 77.—All claims to pension and gratuity are considered in the Financial Department of the Government of India. But the other Departments exercise the powers of Local Governments over Officers serving under their immediate orders. Quarterly statements need not be prepared by these Departments, but they should forward to the Financial Department copies of the formal application, of the Accountant-General's report, and of the order sanctioning each grant.

Section 78.—Pensions and gratuities in excess of the amounts admissible under rule, or involving any relaxation of rule, require the sanction of the Secretary of State.

1. The Government of India is ordinarily unwilling to pass orders on questions affecting the pension of an Officer until he actually retires. Memorials which relate to such questions addressed prematurely to the Secretary of State are uniformly returned. (*Ft. St. Geo. Gazette*, 1872, p. 1,402.)

CHAPTER XVI.

Manner of Payment.

Section 79.—The order sanctioning the grant of a pension or gratuity to be paid in India should be forwarded, with a copy of the formal application, to the Accountant-General of the province in which payment is to be made.

1. Pensions and gratuities (except pensions awarded under Section 62) must always be stated in Rupees and not in Sterling, even though they are to be paid in England.

Section 80.—The Accountant-General will then, in case of a pension, draw up a permanent-payable-order in Form B, Appendix A, and will forward it to the Officer who is to pay the pension.

1. This Officer will retain one-half of the order, and will deliver the other half to the pensioner. The pensioner is not to have access to the half kept by the disbursing Officer, in order that there may be as little facility as possible for fraudulent personation.

2. Each payment made is to be entered on the reverse, both of the pensioner's half and of the disbursing Officer's half of the order, the entries being attested at the same time by the signature of the disbursing Officer. When the reverse of a permanent-payable-

order is filled up, "or when the pensioner's half is found to be worn or torn," both halves should be returned to the Accountant-General for renewal. (*Ft. St. Geo. Gazette*, 1873, p. 1,503.)

3. If a pensioner loses his half of the permanent-payable-order, the disbursing Officer's half may be returned to the Accountant-General, in order that he may issue a new order. The requirements of Rule 2 will prevent any payment being made on the half alleged to be lost.

Section 81.—Pensions are payable in India in monthly instalments due after the end of each calendar month.

1. Apart from special orders, pensions other than extraordinary pensions under Chapter XXII. are payable from the date on which the pensioner ceased to be borne on the establishment, or from the date of the application, whichever is later.

2. The object of the latter alternative in the preceding rule is to prevent unnecessary delay in the submission of applications. The rule may be relaxed in this particular by the Local Government when the delay is sufficiently explained.

Section 82. (*a.*)—Unless specially exempted by the Local Government, pensioners must appear in person at the time of taking payment, and be identified by comparison with the permanent-payable-order.

(*b.*)—Female pensioners who are not accustomed to appear in public, and male pensioners who are unable to appear in consequence of bodily illness or infirmity, or are exempted from personal appearance by the Local Government, may receive their pensions upon the production of a life-certificate signed by a responsible Officer of Government, or by some other well-known and trustworthy person. In such cases the disbursing Officer must take all possible precautions to prevent imposition, and must, before the first payment in each year, require proof not only of the existence of the pensioner, but also, in the case of a male, of his inability to attend in person to receive payment.

1. Disbursing Officers are personally responsible for payments wrongly made, and should take every precaution against fraudulent personation. In cases of doubt they should refer to the Accountant-General.

2. Respectable pensioners may be identified by the disbursing Officer at his own house, instead of being made to appear at his Public Office.

3. If a pensioner or a person entitled to a gratuity dies, payment of any arrear actually due may be made to his heir. The payment may be made, under the orders of the Local Government, even if the pension or gratuity have not yet been sanctioned. If an Officer dies before actually retiring or being discharged, his heirs have no claim to anything.

Note.—The Government see no objection to the renewal of the indulgence granted in G. O. 10th April 1867, No 101, Political Department, to the effect that the personal attendance of pensioners may be dispensed with on their furnishing a life certificate signed by a Government Official in receipt of a salary of Rs. 100 or more. It is observed that the order in question has reference to Political Pensioners and was not communicated to this Department, but probably the practice has been the same in regard to Civil pensioners. (G. O. No. 815, 2nd December 1872, Financial Department.)

Section 83.—Pensioners, drawing pension in India, are required to append to their bills a certificate as follows:—

"*I declare that I have not received any remuneration for serving Government in any capacity during the period for which the above amount of pension is due.*"

1. In the case of pensioners permitted under Chapter XX. to draw pension after re-employment, this certificate must be modified according to the facts.

Section 84. (*a*.)—An annual return of pensioners in Form E, Appendix A, should be sent to the Accountant-General, from every Office where pensions are disbursed. The Accountant-General will submit them, after compilation, to the Government of India.

(*b*.)—The return is in three parts, (1), for pensions not exceeding Rs. 10; (2), for pensions exceeding Rs. 10 but not exceeding Rs. 50; (3), for pension exceeding Rs. 50.

(See Appendix C., Extract 3.)

CHAPTER XVII.

Place of Payment.

Section 85.—A pension is payable at any Treasury in India, or at the Home Treasury in London. A gratuity is payable at any Treasury in India.

1. Payments at the Home Treasury are made quarterly at the rate of exchange which is annually fixed for the adjustment of transactions between the British and Indian Exchequers.

2. The above rules for the conversion of Rupees into Sterling applies to Officers under Covenant, who are entitled by their Covenant to pensions in accordance with the rules applicable to Uncovenanted Servants; the Covenanted rate of exchange for their pay and allowances does not, unless it is expressly so stated, apply to their pensions. (*Ft. St. Geo. Gazette*, 1872, p. 569.)

Section 86.—Transfer from the Home Treasury to an Indian Treasury, or *vice versâ*, is permitted only once.

1. Applications for transfer of payment from India to the Home Treasury should be made to the Accountant-General within whose jurisdiction the Treasury of payment is. If the transfer is admissible, he will grant a last-pay-certificate, forwarding a duplicate to the Financial Department of the Supreme Government (or, in Bombay and Madras, to the Local Government) for transmission to England; if not admissible, he will take the orders of the Government of India in the Financial Department.

2. If the pension is not wholly chargeable against the General Revenues, care must be taken to state on the certificate how it is to be debited.

Section 87.—A Local Government may, on application, and on sufficient cause shown, permit transfer of payment from one Treasury

in India to another. This duty may be delegated to Commissioners of Divisions or to any higher executive authority.

1. Copy of the order directing the transfer should be forwarded to the Provincial Accountant-General, and the Collector of the District from which the payment is to be transferred should be instructed to return his half of the permanent-payable-order. The Accountant-General will then issue a new one to the Officer who will in future pay the pension, or, if the Officer belongs to another province, will move the Accountant-General of that province to do so.

2. A District Officer may authorize the payment, at any of the outlying Treasuries subordinate to the District Treasury, of a pension payable under proper authority at his head-quarters, and may transfer the payment of a pension from such subordinate Treasury to the District Treasury, or from one subordinate Treasury to another in the same District. (*Ft. St. Geo. Gazette*, 1872, p. 1,457.)

CHAPTER XVIII.

Lapse and Forfeiture of Pensions.

Section 88.—If a pension payable in India remains undrawn for more than six months, the permanent-payable-order must be returned to the Accountant-General, and the pension ceases to be payable. If the pensioner afterwards appears, the disbursing Officer may reclaim the permanent-payable-order and renew the payment, but the arrears cannot be paid without the order of the Local Government obtained through the Accountant-General.

1. If the suspension of payment is attributable to error or neglect by any Public Officer, the Accountant-General may direct payment of the arrears without taking the orders of the Government.

2. Arrears due to deceased pensioners are payable to the heirs within six months after the pensioner's death. They cannot be paid thereafter without the sanction of the Local Government.

Note.—Section 88 will henceforth apply to all pensions undrawn for more than six months, for however long a period. (*Ft. St. Geo. Gazette*, 1873, p. 95.)

Section 89.—Cancelled. (*Ibid.*)

Section 90.—Future good conduct is an implied condition in every grant of pension, and the Government reserves to itself the right of withholding a pension, if the pensioner be convicted of serious crime.

CHAPTER XIX.

Commutation of Pensions.

Section 91.—Life pensions not exceeding twenty rupees a *year* may, at any time, on certificate of good health by the Medical Officer (Covenanted or Uncovenanted) of the District, be commuted at the following rates:—

Age of Pensioner.	*Years' purchase of pension.*
Less than 10 years	13
10—20 „	12½
20—25 „	12
25—30 „	11½
30—35 „	11
35—40 „	10½
40—45 „	10
45—50 „	9½
50—55 „	9
55—60 „	8
60—65 „	7
65—70 „	6
More than 70 „	Inadmissible except by special order of the Government of India.

1. If a pensioner whose pension has been commuted dies before receiving the commutation value, it is payable to his heirs.

CHAPTER XX.

Re-employment of Pensioners and Persons who have obtained Gratuities.

Section 92.—An Officer who has obtained a compensation gratuity, if re-employed in qualifying service, has the option of retaining the gratuity, in which case his previous service will not count for future pension or gratuity, or of refunding it and counting his previous service.

1. The intention to refund must be stated immediately on re-employment; but the refund may be made by monthly instalments of not less than one-third of the Officer's salary, and not less than the whole gratuity divided by the number of months which have elapsed since it became admissible. The right to count previous service does not revive till the whole amount is refunded.

Section 93.—An Officer who has obtained compensation pension, if re-employed, may retain his pension in addition to his pay, provided that the sum total does not exceed the pay of the appointment on abolition of which the pension was given. If his re-employment is in qualifying service, he has the option of retaining his pension (subject to the proviso above stated), in which case his previous service will not count for future pension, or of ceasing to draw any part of his pension and counting his previous service. No refund of pension intermediately drawn is required.

1. In the case of a section-writer or press-servant (see Section 20) re-employed, the pay of the appointment abolished is taken at the average earnings of the last six months of employment.

2. If an Officer does not, within three months from the date of his re-employment, exercise the option conceded by this rule, of ceasing to draw pension and counting his previous service, he may not thereafter do so without the permission of the Government of India. (*Ft. St. Geo. Gazette*, 1872, p. 1,806.)

Section 94.—There is no absolute bar to the re-employment of an Officer who has regained health after obtaining invalid gratuity or pension. The rules in such a case as to refunding gratuity, drawing pension, and counting service, are the same as in the case of re-employment after compensation gratuity or pension.

Section 95.—A superannuation pensioner is, by the nature of the case, excluded from re-employment.

Section 96.—Officers who have obtained retiring pensions cannot be re-employed, except on strong public grounds, and with the express sanction of the Government of India in the Financial Department. When so re-employed, they are permitted to draw pension in addition to full pay. There is not so much objection to the employment of such pensioners in service paid from Local Funds.

No Officer can be permitted to retire with the view of being re-employed, whether in the general service or at the charge of Local Funds, and drawing pension in addition to pay.

(*a.*)—An Officer holding two or more separate appointments may not, save with the express sanction of the Government of India in the Financial Department, receive a pension or gratuity in respect to one or more of such appointments without retiring from the service altogether. There is no objection to his being relieved from one or more of such appointments at any time, without being compelled to leave the service altogether; but, in such case, any pension or gratuity which may be admissible to him in respect to the office or offices of which he is relieved, will be deferred until he finally retires. (*Ft. St. Geo. Gazette*, 1872, p. 1,675.)

1. The rules in this Chapter do not apply to Officers pensioned on the abolition of the Indian Navy. If these are re-employed, their service will be on exactly the same terms as if they had never been employed before. But so long as they are employed, their Navy pension will be held in abeyance, except so much of it as is necessary to raise their total emoluments to one-and-a-quarter times the amount of the pension. If they have commuted their pension for a single payment, the same deduction will be made from their allowances as if they had not.

But Engineers, Boilmakers, and Warrant Officers of the Indian Navy, who were pensioned on the abolition of the Navy in 1862, are permitted to draw, during re-employment, pension in addition to full pay. (*Ft. St. Geo. Gazette*, 1873, p. 311.)

2. Nor do these rules apply to Military Pensioners in Civil employ. The claim of such persons to salary, pension, and gratuity in the Civil Department are dealt with without reference to their Military pension. But the pensions of Commissioned Officers other than "good service" pensions, and of the heirs of Native Non-Commissioned Officers and soldiers, will, during their employment, merge in their salaries.

3. Civil, Military, and Naval pensioners also may, under the orders of the Local Government, be employed without loss of pension, on purely temporary duty, lasting for not more than a year.

4. If an Officer of the Subordinate Medical Department, holding a Civil appointment, continues in Civil employ after he has earned his Military pension, the pension remains in abeyance.

5. There is no objection to a pensioner being appointed to the Sub-Registrar of Assurances if he be remunerated by fees. (*Ft. St. Geo. Gazette*, 1873, p. 770.)

CHAPTER XXI.

Special Rules for the Police.

Section 97.—The following special rules apply to the members of Police Forces constituted under the following Acts:

XIII. of 1856 of the Governor-General of India in Council.
XXIV. of 1859 of the Governor-General of India in Council.
V. of 1861 of the Governor-General of India in Council.
VII. of 1867 of the Governor of Bombay in Council.

1. The Trans-Indus Police Force, though not organized under Act V. of 1861, and never possessing a Superannuation Fund, is on the same footing with respect to pension and gratuity as the regular Punjab Police.

Municipal and Railway Police.

Section 98. (*a.*)—If the Police of a town is wholly supported by, and under the control of, a Municipality, the Government has no concern with their pensionary allowances.

(*b.*)—But if the Government, being interested in the efficiency of a Police force paid wholly or partly by a Municipality or from the general revenues subsidized by a contribution from a Municipality, undertakes the organization and control of the force, as connected with, and auxiliary to, the Civil Constabulary, service in it is treated as service under Government, the contributions of the Municipalities towards the cost of the pensions and gratuities of such forces being, for the present, undetermined.

1. The Police forces in the Presidency Towns of Calcutta, Madras, and Bombay, and in the Municipalities in Lower Bengal, come under clause (*b*).

Section 99.—Service in the Railway Police on the East Indian Railway and in Bombay, is treated as service under Government, though such Police are either wholly or partly paid by the Railway Companies. (*Ft. St. Geo. Gazette*, 1873, p. 1,344.)

1. In the Bengal Division of the East Indian Railway, the Railway Company pay six per cent. in addition to pay and salary, to discharge liability for pension. In the other Divisions another arrangement is in force.

Qualifying Service.

Section 100.—Service in any of the Police Forces mentioned in Section 97, after the establishment of a Superannuation Fund in the force, qualifies.

[*Note.*—The Superannuation Funds were funds to which, with the exception of certain soldiers of the Sikh Darbar [see Section 16 (*e*)] and members of the Oudh Military Police, Police Officers whose pay did not exceed Rupees 20 were obliged to contribute. By these contributions they became entitled to pensions according to the rules of the several funds.

Officers whose pay exceeded Rupees 20 did not contribute, as they came under the operation of the ordinary pension rules.

By Act X. of 1869, the Superannuation Funds, established under Acts XXIV. of 1859 and V. of 1861 of the Governor-General in Council, and VII. of 1867 of the Governor of Bombay in Council, were abolished. The Superannuation Fund which had been established in the Madras Town Police, under Act XIII. of 1856, having been, by Act VIII. of 1867 of the Governor of Madras in Council, amalgamated with that established under Act XXIV. of 1859, was abolished with the latter. The funds established under Act XIII. of 1856, in the Calcutta and Bombay Town Police, are still in existence.

In the Police Forces of which the Superannuation Funds were abolished, the pay of the men was reduced, either individually or on the average, to its previous nominal amount, less the subscriptions to the Funds, the Government undertaking the liabilities of the Funds.]

1. Members of office establishments permitted to subscribe to the Police Superannuation Fund by Financial Department Order, No. 3,398, dated 27th July 1863, may count the service during which they so subscribed.

Section 101.—In the following cases, members of Police forces have exceptional privileges in regard to pension:

(*a.*)—Soldiers of the Sikh Government to whom service was guaranteed [see Section 16 (*e*)], and who, on the breaking up of the Punjab Military Police in which they had enlisted, were transferred to the Civil Police, are, if their pay does not exceed Rupees 20, entitled to invalid pensions at line rates for their service under the Sikh Darbar, and in the Military Police, and in the Civil Police.

1st Class Sergeants get pension as Havildars, 2nd-Class Sergeants as Naiks, and Constables as Sepoys.

(*b.*)—Men who, after completing, on 3rd May 1861, four years' service in the Army, or in the Oudh Military Police, were transferred to the Oudh Civil Police, and were in employ in that force on 26th January 1864, are, if their pay does not exceed Rupees 20, entitled for their service in the Army, and the Military Police, and in the Civil Police, to pensions on the terms applicable to local and irregular troops of the rank corresponding to that which they may attain in the Police.

(*c.*)—Men of the Mhairwarra Battalion, who were present on parade on 1st July 1857, and were subsequently transferred to the Ajmír and Mhairwarra Police, are entitled to pensions at the rates for soldiers of the line.

Section 102.—In the following cases service rendered before enlistment in the new Police Constabulary qualifies:—

(*a.*)—In the first two cases mentioned in Section 101, if the men subscribed to the Superannuation Fund in order to obtain the higher pensions admissible under its rules, or if, through serving on pay higher than Rupees 20, they have become entitled to the pension prescribed in Section 106, the previous service mentioned in Section 101 qualifies.

(*b.*)—Men of the Army transferred to the Police on the reductions of the Native Army which were made in 1861, count their Army service.

1. In February 1867 it was declared that this rule would be applicable to all future transfers to the Police on occasions of reduction of the Native Army.

2. In the Punjab Police, men counting service under this rule, if they were faithful during the mutiny when their Regiments joined the rebels, are entitled to pensions at the rates for soldiers of the line, instead of the rates of the Superannuation Fund.

3. Men of the Army who formed part of the Garrison of Lukhnow during the siege in 1857, count three years' additional service.

4. A man voluntarily taking discharge from the Army and entering the Police, cannot count past service.

(*c.*)—Men who were enlisted in the Central Provinces Police in 1861, after discharge with gratuity from the Nagpúr Irregular Force, or who were transferred to the Police from that force, or from the Mulkí Horse, count their service in these forces and also that in the forces of the late Raja of Nagpúr.

(*d.*)—Men of the Berar Police, recruited from the Hill Rangers, count their service in that Corps.

(*e.*)—Service in the first Bengal Military Police Battalion and service in the Oudh Military Police qualifies.

(*f.*)—Service in superior grades in the old Police (*i. e.*, Darogas and Officers of higher rank) or in any other Department qualifies.

(*g.*)—In the North-West Provinces, the Punjab and Oudh, men count half their service in inferior grades in the old Police. (*Ft. St. Geo. Gazette*, 1873, p. 70.)

(*h.*)—Men transferred rom the Army to the Military Police in the years 1858 to 1861, preserved whatever title they had, at the time of transfer, to pension for Army service. At the same time, service in the Military Police did not give any further title to pension, except in the cases specially mentioned above. Accordingly, men who possessed this title to pension for Army service, and were transferred from the Military Police to the Civil Police, count their previous Army service.

(*i.*)—Pensions granted to men who count Army service under the above rules will, if their service in the Army was sufficient to entitle them to pension if discharged without fault, be a charge on the Military Department; otherwise the whole will be a charge on the Civil Department.

Section 103.—Policemen on pay not exceeding Rupees 20, who re-enlist within one year after discharge, may, at the discretion of the Inspector-General, count their service before discharge, and that the benefit of the rule in Sec. 103 is not withdrawn from a Police Officer by reason of his being *promoted* to pay exceeding Rs. 20 a month. (*Ft. St. Geo. Gazette*, 1873, p. 70.)

Amount of Pension or Gratuity.

Section 104.—The pension or gratuity admissible to an Officer whose pay at date of discharge or resignation does not exceed Rupees 20, will be determined, as prescribed in the next Section, according to one of the following scales:—

Scale A.

According to the rules of the Superannuation Fund of the Force.

1. As the Superannuation Funds did not always provide for compensation pensions and gratuities, the following orders were issued with reference to the reductions directed in 1869:—

1.—Compensation pension and gratuity should be awarded at the same rate as the Superannuation Fund Rules provide for invalid pensions and gratuities.

2.—But if the gratuity thus awardable is less than the amount (without interest) of the Officer's subscriptions to the fund, the difference should be made up.

Scale B.

According to the rules prescribed in Chapters XI., XII., and XIII., for the calculation of pensions and gratuities for superior service, except that (1) all service after the age of 18 years qualifies; (2) in addition to the leave which, under Chapter IX., is reckoned as service, one year's leave in fifteen years' service, and two in thirty years' service, is so reckoned.

Section 105. (*a.*)—The pensions and gratuities of Officers of the Town Police of Calcutta and Bombay are regulated by scale *A*.

(*b.*)—The pensions and gratuities of Officers of other forces are regulated as follows:—

1.—Those who were members of the forces before the 19th July 1871—by scale *A* or scale *B* according to their election (which by Financial Department Order No. 2,091, dated 19th July 1871, they were directed immediately to declare.)

2.—Those who enlisted or re-enlisted on or after the 19th July 1871—by scale *B*.

Section 106.—The pension or gratuity admissible to an Officer whose pay at date of discharge or resignation exceeds Rs. 20 is determined by the rules which apply to ordinary service, except that service rendered after the completion of 22 years of age, and declared by this Chapter to be qualifying, is treated as superior service.

1. When a Police Officer, by promotion to a pay exceeding Rs. 20, losts any benefit as to pension or gratuity which he would have enjoyed had his pay remained unchanged, his pension or gratuity may be regulated as if he had not received the promotion.

Section 107.—If part of an Officer's continuous service qualifies for pension or gratuity on the inferior scale, but does not qualify under the rules in this Chapter, he may elect to receive, in lieu of the pension or gratuity admissible under the rules in this Chapter, such pension or gratuity as is admissible to him, under Sections 63 and 64, for the whole of his service, both inferor and superior.

Example.—Officers who were transferred to the new Civil Police from inferior grades in the old Police or from the Military Police, and who are not entitled under Section 101 or 102 to count previous service, may obtain pension under this Section.

1. Officers who under Section 105 (*b.* 1) have elected to abide by scale *B*, will, if they take gratuity under this Section, obtain in lieu of the scale prescribed in Section 63 (*a*) one month's pay for every complete two years of service, but not more than twelve months' pay in all.

Section 108.—Except in the case of the Town Police of Calcutta and Bombay [Section 105 (*a*)], pensions and gratuities are to be calculated upon the net pay, *i. e.*, the pay actually received by the Officer, and not upon the gross pay, *i. e.*, the pay from which were deducted the subscriptions to the Superannuation Funds (see note under Section 100); but this rule shall not be applied to any Officer who, on 19th July 1871, was entitled, by the rules of the Superannuation Fund, to have his pension or gratuity calculated on his gross pay, until he be either promoted to higher pay, or degraded, for misconduct, to lower pay.

1. Good-service pay is not reckoned in calculating pension or gratuity except in the case of those who, before the 19th July 1871, were members of the Police Forces of Bengal (excluding the East India Railway Police) or the Punjab.

Verification of Service.

Section 109. (*a.*)—There shall be kept up for each district, by the District Superintendent of Police, a service roll in English, in which shall be recorded the date of the enrolment of each man in the Constabulary, his caste, tribe, village, age, height, and marks of identification at the time of enrolment, his rank, promotion, reduction or other punishment, his absences on leave or without leave, the breaks in his service, and every other incident in his service, which may involve forfeiture of portions of his service, or affect the amount of his pension or gratuity.

(*b.*)—The roll shall be checked by the vernacular roll and order book, and the punishment register, and every entry in it shall be signed by the District Superintendent of Police.

(*c.*)—In addition to the above roll the Inspector-General of Police

shall keep a record of all service on pay exceeding Rs. 20 (except that of Gazetted Officers,) and shall verify the record annually in communication with the Local Accountant-General.

(*d.*)—From this roll the necessary statements of service of all applicants for pension shall be prepared, additional proofs being collected, as prescribed in Section 71, in respect of any service rendered before enrolment in the Constabulary which the Police Officer may be entitled to count.

1. District Superintendents of Police should be on their guard against endeavours to retire on invalid pension by Officers who are capable of serving longer. Medical Officers should be very searching in their examination of the physical unfitness of the applicants for further duty; and, whenever the number of applicants for pension or gratuity is large, the examination should, if possible, be conducted by two Medical Officers.

Power of Sanction.

Section 110.—Claims by Police Officers on pay not exceeding Rs. 20, to pension or gratuity only for the period of continuous and verified service in the force in which at the time of application they are serving, may if admissible under the strict letter of the rules, be allowed by the Inspector-General of Police, and reported to the Accountant-General with the necessary particulars for identification.

All other claims will be treated under the ordinary rules.

1. Claims to extraordinary pension or gratuity (see Chapter XXII.), even though they may be provided for by the rules of the Superannuation Fund, are subject to the rule in Section 118.

2. The quarterly statement submitted by the Local Government to the Supreme Government should contain particulars of all pensions and gratuities granted by the Inspector-General as well as by the Local Government.

Manner of Payment.

Section 111.—Payment of a pension or gratuity shall be made by the Treasury Officer of the District where the payee resides, on permanent-payable-orders (in the case of pensions), and on the identification of the payee by the District Superintendent of Police; and special Committees shall be assembled every five years for identifying the pensioners.

CHAPTER XXII.

Extraordinary Pensions.

Note.—The Rules in this Chapter are analogous to the Regulations for the grant of pensions to Soldiers wounded and to the heirs of Soldiers killed in action. (*Ft. St. Geo. Gazette,* 1873, p. 1,503.)

A.—In cases of injury or death.

Section 112.—The following are the Rules for the grant of gratuities and pensions:

(*a.*)—to men so injured in the execution of their duty as to be incapacitated for earning a livelihood;

(*b.*)—to the families of men killed in the execution of their duty.

They apply to all persons employed to do the work of Government, whether permanently, temporarily, or even casually, and whether remunerated by a fixed salary, or (as miners in the Punjab Salt Mines) for piece-work. They apply also to village watchmen.

Section 113.—Pension or gratuity is granted only when injury or death is met in the performance of a duty which is attended with extraordinary bodily risk. The Government recognizes no claims on account of loss of life or bodily injury resulting from an ordinary accident.

The following would be regarded as *prima facie* cases of ordinary accident:—

A policeman falling from his horse.

A policeman on escort duty killed by sun-stroke.

A lascar killed by the snapping of a hawser.

A labourer falling under a burden.

1. The Government recognizes no claim on the part of widows on account of the services of their husbands. It is the duty of Government Officers themselves to provide for their families, the more so that the Government assists certain funds established for the purpose of enabling them to do so.

Section 114.—A pension or gratuity is granted to the family of a man killed in the execution of his duty, only if he had wife, sons or daughters (legitimate), father, or mother, dependent upon him for support.

1. To native claimants preference is given in the following order: son, widow, daughter, father, mother.

Section 115.—The amount of gratuity or pension is to be regulated by—

(*a.*)—the character and service of the man injured or killed;

(*b.*)—the nature of the risk undergone, and the conduct of the man in accepting it;

(*c.*)—the nature and extent of the injury received;

(*d.*)—the pecuniary circumstances and prospects of the claimant.

1. The Government does not bind itself to grant gratuity or pension in every case, nor, if it grants pension, to grant it for life.

Section 116.—Whenever a claim for gratuity or pension is made, the head of the office in which the man killed or injured was employ-

ed, will hold a formal inquiry, taking evidence on the following matters:—

(*a.*)—the circumstances under which the injury was received, or the life lost;

(*b.*)—the relationship (in the case of death) and the pecuniary circumstances of the claimants.

Section 117.—The head of the office will then submit the case with a report, through his official superiors, to the Government, sending (in the case of a man injured) the usual form of application (Form A, Appendix A.) and (in the case of a man killed) a statement in form D, Appendix A.

Section 118.—The Local Government may grant gratuity not exceeding six months' pay (which is ordinarily the maximum given), reporting the grant as in the case of an ordinary gratuity. If it deems a grant of six months' pay insufficient, it should report the case with a recommendation to the Government of India.

Section 119. (*a.*)—The Government of India grants pensions to the widows and children of Policemen, or of Village Watchmen, killed in the execution of duty, not exceeding two-thirds of the deceased's pay. The grants are made on the principle of giving not more than would be given in the case of a soldier of similar class killed in action. (*Ft. St. Geo. Gazette*, 1873, p. 1,257.)

(*b.*)—Otherwise pensions or gratuities in excess of the amount admissible under the last Section require the sanction of the Secretary of State.

B.—Military Service.

Section 120.—Officers and men, enrolled as volunteers, and having a Military organization, enjoy the same privileges in regard to compensation for wounds as men of corresponding grades in the regular service, unless they are entitled, under the following rules, or under special conditions of service, to higher rates:

(*a.*)—Officers of the Covenanted Civil Service wounded in action while serving (under circumstances justifying their presence) with Military forces, will receive such compensation as may be awarded by the Government of India, subject to the confirmation of the Secretary of State.

(*b.*)—Other Civil Officers of the Government will receive compensation in proportion to their salaries according to the following scale:—

If on salaries of Rs. 500 a month, or upwards, as Captains.
If on salaries of Rs. 300 a month, or upwards, as Lieutenants.
If on salaries of Rs. 200 a month, or upwards, as Ensigns.
If on salaries of Rs. 100 a month, or upwards, as Subadars.
If on salaries of Rs. 50 a month, or upwards, as Jamadars.
If on salaries of Rs. 16 a month, or upwards, as Sepoys.

(c.)—Persons not in Civil or Military Service, wounded in action while serving (as aforesaid) with Military forces, will receive compensation according to their station in life as compared with that of Military Officers, each case being considered separately on its own merits by the Government of India, and compensation awarded subject to the confirmation of the Secretary of State.

Section 121. (*a.*)—Widows of Uncovenanted Servants who have received pensions on account of their husbands having been killed in the mutiny retain half their pensions after re-marriage. Their half pension is not increased on second widowhood.

(*b.*)—Daughters of Uncovenanted Servants in the Punjab, who have mutiny pensions "payable till marriage," receive, on marriage, seven years' pension as a dowry.

APPENDIX A.

(Containing Forms A to E is here omitted.)

APPENDIX B.

PENSION RULES OF 4TH JANUARY 1831.

Rules relative to the grant of superannuation pensions to subordinate Officers in the Civil Department.

Subsidiary and supplementary rules——of subsequent date are printed in small type.

Section 1.—Superannuation pensions will be granted only to the superior classes of Public Servants indicated in the annexed list.

[*Note.*—This list is not published, as the Code sufficiently declares to whom these rules may now be applied.]

Inferior servants, sowars, armed or organized peons, including jamadars and other ranks, lascars, boatmen, artificers, labourers, and menials are to have no claim to such provision.

Section 2.—With the exception of Native Judges and Law Officers, the applicant must have been employed in the Public Service for a period of at least twenty years.

Section 3.—The Public Servant, whatever may have been the period of his service, must be incapacitated for further employment, by old age, protracted ill-health, loss of sight, or other bodily or mental infirmity.

Section 4.—The character, conduct, and past services of the Public Servant must be favourably certified by the Officer or Officers under whom he may have been employed, and must appear to be such as to entitle him to the favourable consideration of Government.

Section 5.—Whenever it may be judged expedient to grant a pension to a Public Officer, whose case may come within the foregoing provisions, the amount of the pension shall be limited as follows:—

Clause 1st.—If the period, during which the individual may have been actually employed in the Public Service, shall be more than twenty years but less than thirty years, the amount of the pension shall not exceed one-third of the monthly salary or authorized official allowances of such individual calculated on an average of five years previously to the date of the application for such pension.

Clause 2nd.—If the period of actual service shall have been thirty years or upwards, the amount of the pension shall not exceed one-half of the salary, or authorized allowances of the individual calculated in manner above stated.

1. Pension may be awarded on the above scale to persons thrown out of employ by reduction of establishment, without their being required to produce medical certificate.

2. In the Despatch from Court of Directors, No. 18, dated 5th May 1854, the following further rule is prescribed.

"We authorize you to grant to any Uncovenanted Servant belonging to a class recognized by the present rules, who, though not possessed of medical certificate of incapacity may be permitted to retire from the service, and who can produce unquestionable testimonials of a faithful, efficient discharge of his duties during a period of 35 years, a pension equal to half the average salary which he may have received during the last five years of his service. These pensions are to be regarded as the rewards of good service, they will not in any case be claimable as of right; and every pension, which you may see sufficient reason to grant, must be reported to us with a statement of the grounds of your proceeding."

Rules regarding Service.

3. The period of service must be continuous, but a break between two periods of employment, if it does not exceed 12 months, and was not caused by dismissal from office for misconduct, will not prejudice the Officer in whose service it occurs.

4. To the following extent leave counts as actual service:

(*a.*)—All leave taken before the Uncovenanted Service Leave Rules of 1856.

(*b.*)—The following leave taken under the rules of 1856:

Two out of three years obtainable on medical certificate.

Leave subsidiary to leave on medical certificate.

Privilege leave.

Leave on private affairs on half pay, (Section VII).

(*c.*)—Leave during recess on half pay granted to Native Surveyors in the Revenue Survey Department, Bengal, North-Western Provinces, and the Punjab.

5. Service before the attainment of 16 years of age does not qualify for pension.

Rules for calculation of Pension.

6. "Authorized official allowances" include the following:

(*a.*)—House-rent allowance, or value of official residence.

(*b.*)—Personal allowance given as compensation for reduction of salary.

The following are not included:

(*a.*)—Personal allowances otherwise than as above.

(*b.*)—Horse and tent allowances.

Clause 3rd.—For Law Officers and Native Judges, the period of 15 years shall be substituted for that specified in clause 1st, and 22 years for the term mentioned in clause 2nd.

1. This rule applies also to Principals and Head Masters of Colleges and Schools, and also to Inspectors and Professors.

2. The concession granted by the rule applies only to cases where the whole of the prescribed period of service has been rendered in the privileged capacities.

3. Law Officers are a class which now no longer exists. The designation "Native Judges" applies to Officers in such positions as Principal Sudder Ameen, Sudder Ameen, and Moonsiff. Goung Gyoups in Burmah are also "Native Judges." Magistrates of Police and Small Cause Court Judges are not "Native Judges;" but a "Native Judge" transferred to be a Judge of a Small Cause Court will retain his privileges.

Clause 4th.—The rates of pensions shall be fixed on a graduated scale, within the prescribed limitations, with reference to the responsibility and arduousness of the employment, the degree of merit of the individual, and the nature and length of his service.

1. The limit of pension in ordinary cases is Rs. 5,000 per annum; but this is subject to the rules under Section 59 of the Code.

APPENDIX C.

Extracts.

1.

From the letter of the Government of India in the Financial Department, to the Government of Bengal, No. 3,177, *dated* 31*st August* 1871.

4. The references made in your letter to a proposed formation of a pension fund by deduction from salaries probably arise from the orders of this Department, No. 940, dated 16th June 1870, which contained, as models, certain rules proposed by the Government of Bombay for the constitution of an Educational Pension Fund there.

5. The Government of India, on a re-consideration of the whole subject, is disposed to withdraw the approval which it then expressed of the scheme set forth in these rules. There is an almost entire absence of data on which to estimate the amount of deduction which would be necessary to render such a fund solvent, and such calculation as can be made renders it extremely doubtful whether five per cent. is nearly enough to cover the contingent charge; and it is, of course, out of the question to guarantee from imperial revenues the solvency of any such fund. A pension fund formed by deduction from salary is, perhaps, objectionable also on another ground, namely, that it to a certain extent unnecessarily fetters the hands of the employer.

6. In the case, therefore, of local funds which will beyond a doubt be able, without embarrassment, to meet the pensionary claims of employés, it seems to the Government of India that it would be best, should the Local Government think proper to grant to the employés a right to pension, to leave the pensionary claims to be met when they arise. And in local funds regarding whose position there is not the same absence of doubt, it would appear to be the wisest course to abstain from making any absolute promise of pension. The ability of such funds to provide any pensions which, on special grounds, it may be deemed desirable to grant, can be more easily determined when the claim is presented for consideration than it can be at a time antecedent by many years to the actual accrual of the charge.

7. It might even be a matter for the consideration of the Local Government whether, considering the peculiar constitution of local funds it would not be well, especially in the case of such as are of uncertain solvency or stability, to credit to a separate account the capital value of any pension granted. The necessity of providing at once the entire value of a pension, instead of throwing the charge forward upon future years, would perhaps afford a useful check against indiscriminate recommendations by those who have the management of the funds.

2.

From Resolution of the Government of India in the Financial Department No. 4,359, dated 14th October 1871.

The position of the Government of India, and the difficulty experienced by Native States and public bodies in obtaining competent Officers without its assistance, frequently render it necessary for the Government, for political and for public reasons, to transfer its Officers to service paid for from sources other than its own revenues. Such transfers would, as a general rule, be impossible if the condition were insisted on, that the Officer transferred should give up his privileges as an Officer in the service of the Government of India; and in the papers above read, the question is discussed what financial arrangements are proper to be made in the case of Officers of Government lent to, or transferred to service paid by, Native States, Municipalities, and other bodies financially independent of the Government of India, such as Courts of Wards, Port Trusts, etc., and permitted at the same time to retain their privileges as servants of the Government of India.

2. The remuneration of Officers of Government may be thus classified:—

Immediate.—Their pay and allowances while on duty;

Contingent.—Their absentee allowances;

Deferred.—Their pensionary allowances;

and such Officers when lent to Native States, etc., though they obtain their "immediate" remuneration from the State or fund at the charge of which they are employed, look, for the most part, to the Government of India for their "contingent" and "deferred" remuneration.

3. It may sometimes be expedient, for special reasons, that the Government of India should bear such charges; but as a rule it is not so; and it is necessary to prescribe the conditions which should be imposed, so that such charges may be avoided, unless the Government, for special reasons, accepts them.

4. The Government of India have accordingly resolved to require, on account of every Officer lent or transferred to a Native State, or a Municipality or other financially independent body, who is permitted to retain his position in relation to the service of Government, and his claims to absentee and pensionary allowances under the rules of the service to which he belongs, and with regard to whom the exemption contemplated in paragraph 3 is not declared, a contribution proportional to the salary which he receives and regulated on the following principles:—

5. In the first place it is to the Officers themselves, and not to their employers, that the Government will look for the contribution required: any other course would be productive of difficulty and inconvenience.

6. In the second place, a calculation founded upon such data as are available shows that the cost to Government of the charges above classed as contingent and deferred, excluding, however, privilege leave allowances, is about one quarter of the amount actually disbursed in the form of "immediate" remuneration.

13. In the case of Covenanted Civil Servant the contribution of one-fifth required by this resolution includes the four per cent. deducsion to the Annuity Funds which will not be separately levied. The amount of the contribution to be credited to the Annuity Fund is $3\frac{1}{3}$ per cent. of the full nominal pay and acting allowance, being one-twenty-fourth part of the amount retained by the Officer after deduction.* This proportion, being one-sixth of the entire contribu-

* *i. e.* the same as 4 per cent. retained out of 100.

tion, will be credited to the Annuity Funds, so long as they are maintained.

3.

From Resolution of the Government of India in the Financial Department, No. 1,586, dated 22nd March 1871.

The Governor-General in Council has had under consideration the question of how to guard against fraudulent claims to pensionary allowances being put forward by strangers after the actual incumbents are dead.

2. The chief protection against such claims must be the careful testing by disbursing Officers of each claim at the time it is presented.

3. But it seems advisable also that statistical information regarding pensions should be kept up, and for this purpose His Excellency in Council is pleased to direct that, from every office where pensions are disbursed, returns in the annexed form shall annually be made to the Account Office to which it is subordinate:—

1.—For pensions not exceeding Rs. 10.
2.—For pensions exceeding Rs. 10, and not exceeding Rs. 50.
3.—For pensions exceeding Rs. 50.

4. The Account Officers should scrutinize the information thus received, in order that inquiry may be at once made where any remarkable longevity appears, or where any other anomalous features present themselves.

5. His Excellency in Council is well aware that there is great difficulty in exercising a check by this means on the action of local Officers. The instances in any signal disbursing office are necessarily too few to warrant the assumption that their departure from mathematical regularity requires any special explanation; and on the other hand, in the compilation of the figures of several offices, the effects caused by the perpetration of frauds in any one would probably disappear in the mass.

6. But while His Excellency in Council, in view of this difficulty in supervising this particular part of their work, confidently expects at the hands of local Officers extreme caution in dealing with claims to pensions, he does not doubt that the information contained in the forms now prescribed will be found in both central and local offices to be of great value.

SUPPLEMENT A.

Covenanted Civil Servants.

Section 1.—Annuities and gratuities are granted to Covenanted Civil Servants of the Crown in India under the following rules:—

Section 2.—"Active service" includes the following periods, besides time spent on duty:

(*a.*)—The interval between the date of an Officer's first arrival in India and the date on which he joins his first appointment.

1. The date of an Officer's first arrival in India is held to have been as follows:—

Before the 31st January 1868,—the date of his actual arrival in India.

From the 31st January 1868 to the 4th May 1869, inclusive,—the date on which he reported his arrival at the capital town of the Presidency to which he was attached; or if he was attached to the North-West Provinces, the Punjab, or Oudh, and had permission to come to India *viâ* Bombay, the date on which he reported his arrival at Bombay.

On and after the 5th May 1869,—the date on which he reported his arrival either at the seat of the Government to which he was attached, or at any other station to which he may have been ordered, or permitted to proceed direct.

2. If an Officer does not join his first appointment within the joining time allowed to him, the interval between the end of joining time and the date on which he actually joins, is not reckoned as "active service".

(*b.*)—Time passed out of employ on subsistence allowance in India, otherwise than on furlough.

1. If a Covenanted Civil Servant on his first arrival in India is unable, through bad health, to proceed to the seat of the Government to which he is attached or to any other station to which he may have been ordered, the Local Government in whose jurisdiction he is, may, on medical certificate, grant to him a subsistence allowance of Rs. 250 a month, for not more than two months. Time thus spent is not reckoned as active service.

(*c.*)—Subsidiary leave of absence.

1. "Subsidiary leave" includes the corresponding "special leave" under the rules in force before the 1st July 1868.

(*d.*)—Privilege leave of absence.

1. "Privilege leave" includes the corresponding "short leave on private affairs" and "leave on private affairs" under the leave rules in force before the 1st July 1868.

(*e.*)—Leave of absence within the limits of the East India Company's Charter, which counted as service and residence under the rules in force before the 18th June 1855.

(*f.*)—Leave of absence on urgent private affairs granted before the 3rd January 1863.

1. Examination leave of absence is also reckoned as active service; but not more than twelve months can be so reckoned to any Officer.

2. One year of leave of absence on medical certificate was reckoned as "residence" under the leave rules in force before the 1st July 1868. This is not reckoned as "active service," as a reduction of one year has been made in the period required to qualify for annuity.

Section 3.—Four per centum shall be deducted, at the time of payment, from the salary and other public emoluments, as specified below, of every Officer:—

Bengal Civil Service.—From every allowance except (1) travelling allowance at mileage rates, (2) minimum furlough allowance, (3) subsistence allowance while on furlough, and (4) establishment allowance. (*Ft. St. Geo. Gazette*, 1872, p. 762.)

Madras Civil Service.—From (1) pay, (2) acting allowance, (3) deputation allowance, (4) subsistence allowance when not on leave, (5) personal allowance, (6) local allowance, (7) fees or a proportion of fees received, (8) allowance on privilege leave, and (9) allowance on subsidiary leave. (*Ibid.*)

Bombay Civil Service.—From (1) pay, (2) acting allowance, (3) deputation allowance, (4) subsistence allowance when not on leave, (5) personal allowance, (6) local allowance, (7) fees or a proportion of fees received, (8) sumptuary allowance, (9) allowance on privilge leave, and (10) allowance on subsidiary leave. (*Ibid.*)

1. The deduction required by this Section is included in the deduction made under Chapter VII. of the Code, and is not to be separately made.

Section 4.—An Officer who has been twenty-five years in the service counting from the date of his covenant, or from the date of the Despatch of the Secretary of State announcing his appointment (whichever may have been earlier),

and who has rendered twenty-one years' active service,

is entitled, on his resignation of the service being accepted, to an annuity of £1,000.

1. An Officer may resign the service when absent in Europe on furlough. It is not necessary that he should first return to India.

Section 5.—An Officer who, being declared by a medical certificate in due form, to be incapacitated for further service, is permitted to resign the service before he is entitled to an annuity under Section 4, is entitled to a gratuity or annuity as follows:—

(*a.*)—If he have been in the service for less than five years,—a gratuity of £500.

(*b.*)—If he have been in the service for five years or more,—an

annuity of £150, plus £20 for each complete year of service in excess of five: provided that the whole annuity shall not exceed £450.

Section 6.—Annuities are payable, in arrear, quarterly, and to date of decease. The annuity of an Officer who leaves India by sea when retiring from the service at the end of subsidiary leave begins on the day of the departure of the vessel in which he sails. His subsidiary leave ceases after the day before the vessel sails. (*Ft. St. Geo. Gazette*, 1873, p. 944.)

Section 7.—Payment of these annuities and gratuities may be taken at the Home Treasury in sterling, or in India in Government rupees at the following rate:—

If the annuitant was a member of the Bengal Civil Service, 10⅔ Government rupees for each pound sterling;

If the annuitant was a member of the Madras or Bombay Civil Service, 10·65 Government rupees for each pound sterling.

Transfer from the Home Treasury to an Indian Treasury, or *vice versâ*, is permitted only once.

[*Note*. The reason of the difference in the rate of exchange is to be found in the history of the annuity funds. The rates of exchange differ considerably in the various service funds.]

Section 8.—After thirty-five years' service, counting from the date of his arrival in India, no Officer shall be appointed to any new office nor be permitted to retain an office which he has held for a period of five years and upwards, except in special cases, which are to be referred for the decision of the Secretary of State. The term "office" includes officiating appointments. (*Ft. St. Geo. Gazette*, 1872, p. 1,806.)

SUPPLEMENT B.

Judges of the High Courts.

[*Note*.—The following are the regulations made by the Secretary of State in Council of India, under the provisions of 24 and 25 Victoria, Cap. 104, Section 6, respecting the retiring pensions of the Judges of the High Courts. They were approved in the Judicial Despatch by the Secretary of State, No. 43, dated 11th October 1871.]

Section 1.—A Chief Justice of the High Court at Calcutta, after an actual service of eleven and a half years as Judge of the High Court, of which period at least half shall have been in the office of Chief Justice, shall receive a pension not exceeding £1,800 per annum.

[*Note*.—In these rules, "actual service" includes the period during which a Judge is carrying on his duties in a High Court, also periods spent on privilege and subsidiary

leave, and the periods of vacation during which the Judge is not on "furlough or extraordinary leave."

"Extraordinary leave" means any leave granted otherwise than under the rules made by the Secretary of State in Council of India, under the provisions of the Act of Parliament above quoted.]

Section 2.—A Puisne Judge of the High Court at Calcutta, on the same terms as to length of service, shall receive a pension not exceeding £1,200 per annum.

Section 3.—A Chief Justice of the High Courts of Madras, Bombay, and the North-Western Provinces, respectively, after an actual service of eleven and a half years as Judge of the High Court, of which period at least half shall have been in the office of Chief Justice, shall receive a pension not exceednig £1,500 per annum.

Section 4.—Puisne Judge of the High Courts of Madras, Bombay, and the North-Western Provinces, respectively, on the same terms as to length of service, shall receive a pension not exceeding £1,200 per annum.

Section 5.—A Chief Justice or Puisne Judge compelled to retire on medical certificate after six years and nine months' actual service shall receive a pension not exceeding one-half the amount of pension allowed for the full period of service.

Section 6.—In the event of a Judge of the High Court, selected from the Covenanted or Uncovenanted Services, receiving a pension under these rules, he will not be entitled to any pension or retiring allowance under the rules applicable to Covenanted and Uncovenanted Servants, respectively.

Section 7.—When a Judge of the High Court, selected from the Covenanted or Uncovenanted branches of the Civil Service, is permitted to retire before completing the full period of service entitling him to the pension of a Judge of that Court, he shall, on retiring, receive such a pension as he would be entitled to under the rules applicable to Covenanted and Uncovenanted Servants, respectively, reckoning the period during which he shall have served as Judge of a High Court towards his time for such pension.

Section 8.— Provided, however, that if a Judge of the High Court, selected from the Covenanted or Uncovenanted branches of the Civil Service, shall be compelled to retire, on medical certificate, after six years and nine months' actual service, he shall be allowed the option of taking his pension or retiring allowance either under these rules or under the rules applicable to the service to which he belongs.

Section 9.—A Judge of the High Court, selected from the Covenanted Civil Service, shall be required to continue his subscriptions to the Civil Annuity and Civil Service Funds.

Section 10.—If a Judge be transferred from one Court to another, the period he shall have officiated in the first Court shall count as service qualifying for retiring pension.

Section 11.—If a Puisne Judge be promoted to be a Chief Justice in the same or another Court, the time he will have served as Judge will count for pension, according to the rate of a Judge's pension, and the time he shall serve as Chief Justice will count for pension according to the rate of a Chief Justice's pension.

Section 12.—If a Judge of Madras, Bombay, or North-Western Provinces be promoted to the Chief Justice of Calcutta, the time he will have served as a Judge will count for pension at the rate of a Judge's pension, and the time he will serve as a Chief Justice of Calcutta will count for pension according to the rate of such Chief Justice's pension.

Section 13.—If a Chief Justice of Madras, Bombay, or the North-Western Provinces be transferred to be Chief Justice of Calcutta, the time he shall have served in the former capacity will count for pension according to the rate of pension of a Chief Justice of Madras, Bombay, or the North-Western Provinces, and the time he shall serve as Chief Justice of Calcutta shall count for pension according to the rate of pension of a Chief Justice of the High Court of Calcutta.

B. S. O. No. 399 & 399/10.

1. ***Pensions and Gratuities.*** Pensions and gratuities are granted to Uncovenanted Servants under the rules published in the *Fort St. George Gazette*, dated 3rd May 1864, page 866, according to the annexed list. When a Government Servant wishes to retire on medical certificate, he should in the first place, address his immediate superior who should then send him for examination to the Medical Officer. The Medical Officer's written report should be addressed to the Head of the Office. If the applicant is declared fit for further service, his application should be rejected by the Collector, but if unfit, his application for pension should be submitted to Government, through the Accountant-General. All removals and restorations to office should be explained when such applications are submitted,

and reference should be made to any orders passed by Government or the Board on such occasions. The maximum rate of pension should only be recommended when the service has been such as to merit the approval of Government. When servants are deprived of office after thirty years' service, they are entitled to pension without the production of a medical certificate. Service either under Local Acts or Local Funds, or under Officers who receive a contract allowance for the payment of their establishment, does not count towards pension. Officers acting in vacant appointments in which they are afterwards confirmed, are considered to have been confirmed from date of appointment to officiate.

2. Servants receiving salaries of Rs. 10 or less per mensem are not entitled to pension, but are granted gratuities under the old rules, the new gratuity rules being applicable only to servants of the higher grades. Continuous service is required to obtain a gratuity, and it is payable in monthly instalments, each equal to a month's former salary in the cases of persons leaving their posts by reduction of establishment. Otherwise it is payable in one sum. Widows and children of Police killed in the execution of their duty are entitled to *pension* not exceeding ⅔ of salary on sanction of the Government of India, and persons injured in the execution of public duties, obtain gratuities under the annexed special rules. Officers should personally inspect applicants, for pension, and see that their descriptive rolls are properly drawn up, and pensioners should never be allowed to draw pensions in other than their real names. The following classes of servants may be granted gratuities under the rules:—

I. Servants who have been thrown out of employment by the abolition of their offices.

II. Servants in grades entitling them to pension who are disabled by sickness from completing the periods of service prescribed in the rules.

III. Servants in grades entitling them to pension who have served a portion of their time only in such grades, the rest of their service having been spent in situations not cognizable under the rules.

IV. Servants in grades not entitling them to pension under the rules, but who have become unfit for further service from old age or sickness.

V. Persons injured while in the execution of their public duty, and thereby disabled from earning their livelihood.

VI. The families of persons killed in the execution of public duty.

LIST OF UNCOVENANTED SERVANTS ENTITLED TO PENSION IN THE REVENUE DEPARTMENT.

Accountants.
Ameens in the Land Customs Department.
Appraiser in the Sea do.
Assessors of Income Tax.
Assistants, Uncovenanted.
Cash-keepers.
Clerks, Head.
Clerks, English and Vernacular.
Collectors of Income Tax.
Compositors.
Computers employed in the Survey Department.
Conservators, Uncovenanted Assistant of Forests.
Do. do. Sub-Assistant, do.
Deputy Collectors and Magistrates.
Directors, Uncovenanted Assistant, of Revenue Settlement.
Distrainer employed in the Quit-rent Department, Madras.
Draughtsmen.
Examiners.
Foresters.
Gumashtas.
Indexers.
Inspectors, Revenue.
Inspectors of Boundaries.
Inspectors employed in the Customs Department.
Managers.
Do. Deputy and Assistant.
Overseers in Forest Department.
Preventive Officer in the Sea Customs Department.
Record-keepers.
Registrars.
Do. Deputy and Assistant.
Do. employed in the Registration Department of the Madras Collectorate.
Sheristadar in the Office of the Board of Revenue.
Do. Huzur and Talook.
Shroffs (receiving 15 Rupees and upwards a month).
Supervisors of Assessment.
Surveyors.
Do. Deputy.
Superintendents, Uncovenanted Assistant and Sub-Assistant, of Revenue Survey.
Superintendents of Salt, Abkarry and Sea Customs.

Superintendents, Deputy, of Salt, Abkarry and Sea Customs.
Do. Assistant do.
Sub-Magistrates.
Tahsildar.
Tahsildar in the Quit-rent Department.
Translators.
Book Binders.*

N. B.—Servants receiving Rupees 10 per mensem or less are not entitled to pension, or to reckon service on such pay towards pension.

RULES FOR THE GRANT OF GRATUITIES TO THE FAMILIES OF PERSONS KILLED IN THE EXECUTION OF THEIR PUBLIC DUTIES.

No. 28.

Fort William, Financial Department, the 4th July 1856.

Notification.—The Right Honorable the Governor-General in Council is pleased to issue the following Rules for the protection of Government, in cases of application for gratuities to the families of Lascars, Coolies, and other workmen in the service of Government, who may happen to be killed, or to die in consequence of wounds or accidents sustained in the execution of their public duties:—

RULES.

1. No application for a gratuity shall be received from the family of a deceased workman, unless he died within six months from the date on which the wound, or the accident which is supposed to have caused his death was received.

2. Applications shall be confined to cases in which the deceased may have left a widow, son, daughter, father, or mother, dependant upon him for support.

3. All claims shall be subjected to a regular enquiry by the Officer at the head of the department in which the deceased was employed.

4. The claimants shall appear personally before the said Officer, and witnesses (unconnected with the claimants if possible) shall invariably be examined in attestation of the validity of the claim. When the evidence of relatives or connections is taken, a note to that effect shall be entered upon the proceeding, and in all cases the witnesses shall be warned to confine their evidence to circumstances with-

* Proceedings of Government of India, 2nd March 1869, No. 1,407, Communicated in Proceedings, Madras Government, Revenue Department, 7th April 1869, No. 953.

in their own knowledge, and be made to understand that they will be liable to trial and punishment in the event of their evidence proving to be false.

5. The proceedings shall be drawn up in the prescribed form and shall contain a concise, but full record of the evidence by which every claim is supported; the designation and duties of the deceased; the nature of the accident or injury which caused his death, and the precise degree of relationship and condition of the person or persons claiming the bounty of Government in consequence.

6. In cases where two or more survivors within the degrees of relationship specified in Clause 2 may be entitled to a gratuity under these rules, the claims of each shall be fully investigated, and the preference accorded in the following order:—

1. Son (legitimate).
2. Widow.
3. Daughter (legitimate).
4. Father.
5. Mother.

7. The gratuity admissible under these rules shall in no case exceed the maximum limit of six months' pay of the deceased, nor be invariably assigned at that amount, but be regulated according to the duties of the deceased, the circumstances attending his death, and the condition and prospects of his surviving relative, or relatives.

8. The above rules, although specially intended to provide for the adjudication of claims to gratuities on the part of the families of men killed in the execution of their duties, who are not entitled to pensions under the rules and practice of this Presidency, shall also be held applicable in the investigation of claims to pension on the part of the families of persons employed in the Gun Powder Manufactory, the Khedda Establishments, and others engaged in duties involving unusual hazard, and of claims to pension preferred under Clause 6 of the Uncovenanted Pension Rules of January 1831.

9. The Government by no means binds itself to issue gratuities in all cases, nor in cases of pension to grant them for life.

B. S. O. No. [illegible] & G. O. 19th June 1866 No. 1,501.

3. ***Medical Certificates of Uncovenanted Servants applying for Pension.*** In granting certificates to Uncovenanted Servants applying for

Superannuation Pension, Medical Officers should state in the certificate the period, if any, during which the applicant's case has been under treatment or observations. In cases where the certificate is sought by reason of old age, infirmity, or other incapacitating circumstances, in which medical treatment is manifestly superfluous, a certificate to that effect should be given, which should nevertheless show the opinion of the Medical Officer as to the alleged incapacity. The Head of the Department, in which the applicant is serving, will then state whether, or not, he is really so incapacitated as to necessitate his removal from the service of Government; and if so, whether his conduct and length of service render him deserving of indulgent consideration. In the cases of servants drawing Rs. 50 per mensem and upwards, the certificate should be countersigned by the Deputy Inspector-General of the Division, or by a Committee consisting of not less than two European Medical Officers, after personal examination of the applicant.

B. S. O. No. 3.8.2 & G. O., 23rd Aug. 1866, No. 2,202.

4. ***Service for Pensions of Uncovenanted Servants how to be computed.*** When an Uncovenanted Servant obtains leave under the rules promulgated in Financial Notification, dated 13th April 1864, his pension should be computed upon the full pay of the substantive appointments held by him, during the five years preceding his retirement, notwithstanding that his periods of absence during those five years are excluded from the calculation of the period qualifying for pension. The period of absence on private affairs on leave without pay must, however, be thrown out from the monthly average of the five years' pay upon which pension should be computed, the intention in Financial Notification* dated 4th June 1864, No. 542 being that such periods of absence should in no way contribute to claims to pension.

*Published in the *Ft. St. Geo. Gazette*, 15th July 1864, pp. 97, 98.

B. S. O. No. $\frac{389}{14}$* & G. O. No. 695, 2nd Nov. 1870 Commtd. to Collrs. in Bd's. Pro. 16th Nov. 1870, No. 6696.

5. ***Salary to be drawn by Servants acting for Applicants for Pension.*** In the case of the retirement of an Officer on application for pension under the Uncovenanted Service Rules, an acting, incumbent only shall be appointed on *acting pay* pending the final orders of Government on the application for pension. The Officer so appointed shall, on the receipt of the final orders of Government (and if he has proved himself qualified for the post) be confirmed retrospectively and allowed full pay from the date from which the pension takes effect, or from that of retirement in case gratuity only is allowed to the retiring incumbent.

B. S. O. No. $\frac{389}{6}$ & Pro. Madras Govt. F. D. 12th June 1867, No. 255, commtd. with O. of R. D. 19th *id.* No. 1,358.

6. ***Former Service when to count for Pension.*** When an Uncovenanted Servant pensioned on reduction of establishment is subsequently re-employed on a permanent establishment, his former service may be allowed to count towards a higher pension, and a refund of the pension drawn by him in the interval between the two periods of service is not necessary. This will not affect the rule requiring a refund of gratuity in a similar case.

B. S. O. No. $\frac{389}{6}$ & Resol. of Govt. of India, 6th June 1867, No. 564, in *Ft. S. Geo. Gaz.* 19th July 1867, p. 145.

7. ***Service in the Native State counts for pension when appointed for Government interest.*** When a Government Officer is allowed to enter the service of a Native State for a purpose in which Government is interested his service under that State shall count towards pension, whether the proportion of pension calculated according to the period of service in the Native State is chargeable to such State or not.

B. S. O. No. $\frac{392}{7}$ & G. O. 16th Jan. 1868 No. 128, R. D.

8. ***Pensions to Uncovenanted Servants.*** An Uncovenanted Officer promoted, before the 6th August 1862, to an office with a salary exceeding Rupees 10,000 per annum, whose average salary,

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*This Order cancels B. S. O. No. $\frac{389}{4}$.

during the last five years of his service, equals or exceeds that amount, and whose effective service at the time of retirement is not less that twenty years, may be allowed one-third pay pension, up to the limit of £ 500 per annum.

B. S. O. No. $\frac{392}{8}$ & G. O. 13th Nov. 1868, No. 511.

9. ***Pension in addition to salary to be drawn by Pension Officers when re-employed.*** When an Officer who has retired on a pension, obtained not on medical certificate, but after a prescribed period of service, is subsequently employed in any public capacity, he shall be entitled to draw his pension in addition to the salary of the office to which he may be appointed.

B. S. O. No. $\frac{398}{9}$ & G. O 14th Jan. 1869, No. 89.

But this will not be held applicable in the case of pensions granted on abolition of office. It is only good service pensions, granted after the completion of the prescribed period qualifying for such pension which can be drawn in addition to the salary of any Government Office to which the recipient of such pension may be appointed.

B. S. O. No. $\frac{399}{11}$ Comtd. in Pro. of Govt. (R. D.) 20th May 1869, No. 1,404.

10. ***Service for Pension.*** When an Officer in the service of Government is authorised to take service in a Government School or Institution, or on any establishment under Government control, which service is remunerated otherwise than by the State, and does not, therefore, count for pension, the previous service of such Officer shall remain at his credit, as service towards pension, in case of his re-entering the regular service of Government, without any other break than that above described.

B. S. O. No. $\frac{399}{12}$ & Pro. of Govt. of India, 26th April 1869, No. 221, comtd. to the Bd. in G. O. 2nd June 1869, No. 1,551.

11. ***Government Servants pensioned on reduction of Establishment.*** A Government Servant, discharged, on reduction of establishment, with pension, if re-employed under Government, *whether temporarily* or *permanently*, may draw both pension and pay of office, provided the aggregate receipts do not exceed the pay of the appointment relin-

quished at the time of the reduction. Should the pay of the new appointment be more than or equal to the pay of the former one, no portion of the pension is allowed to be drawn; but if less, so much of the pension may be drawn as shall make the aggregate receipts equal to former pay.

B. S. O. No. $\frac{399}{13}$ & Resol. of Govt. of India, 11th Jan. 1870, No. 174, comd. with G. O. 27th Jan. 1870, No. 59.

12. ***Pension or Gratuity.*** Uncovenanted Servants who apply for pension or gratuity while on leave in England shall appear for examination before the Medical Board of the India Office, which sits every week. Any application for superannuation allowance supported by a medical certificate other than from that Board will not be attended to.

B. S. O. No. 408 & Secy. of State's Desp. 8th Dec. 1858, No. 23.

13. ***Pensions of Servants of Government merge in the salary of Office in the event of re-employment.*** In the event of any person receiving a pension from Government being re-employed in the Public Service, his pension will merge in the salary of the office, but this rule does not apply to Military Pensioners of the ranks of the Non-Commissioned Officers or Privates.

B. S. O. No. $\frac{399}{1}$ & G. O. 23rd April 1866, No. 943.

14. ***Gratuities.*** In cases in which a gratuity is awarded to an Uncovenanted Servant, under the new rules, no service can be counted which has not been passed in grades qualifying for pension, and the gratuity should, except in special cases, be proportioned to the length of the service counted, one month's pay for each year's service being the maximum amount given. When the gratuity is awarded under the old rules, the service counted may have been partly passed in grades which do not qualify for pension, but in that case the maximum gratuity will be six months' pay.

SECTION 4.

RULES REGARDING TRAVELLING ALLOWANCE AND BATTÂ.

B. S. O. No. 379, 2/3/2 & G. O. 16th Sept. 1867, No. 2,180.

1. ***Fixed and Extra Tentage.*** The subjoined are the rules in drawing Fixed and Extra Tent Allowance. The bills for the same should be submitted in the prescribed forms with the requisite certificate. Extra Tentage is granted to enable Collectors to move about their Districts and not to congregate in favorite localities:—

RULES.

1. The following rates of Tent Allowance shall be drawn by Collectors of Revenue and their Subordinates.

	For the wear and tear of Tents, Fixed Tentage per mensem.	For the support of Travelling Establishments, Extra Tentage per diem.
Collectors and Agents to the Governor, excepting the Collector of Sea Customs at the Presidency and his Deputy.	Rs. 87 8 0	Rupees 7*
Sub-Collectors and Principal Assistants to the Agents to the Governor.		,, 6*
Head and Special Assistants. . .	,, 42 0 0	,, 4*
Assistants to Collectors and Assistants to the Agents to the Governor.		,, 3*

Note. Officers drawing a consolidated salary, receive both Fixed and Extra Tentage; but those drawing a Civil salary, in addition to Military allowance, receive only Extra Tentage.

Fixed Tent Allowance.

2. The Fixed Tentage of either grade shall not be payable to any Officer, until he shall have assumed charge of the office to which he may be appointed, and then only from the date of such assumption of office.

* These allowances will not be drawn for more than a *fortnight's* halt.

3. The Tentage of an Officer drawing a superior rate, or Rupees 87-8-0 per mensem, shall not be liable to stoppage during his absence on privilege leave from the District, for any period not exceeding three months; provided that an Officer, being his Assistant or subordinate in the same Department, is in temporary charge, or that the use of his Tents be given to the person, (not his subordinate,) who may be deputed by the Government to act for him. Where the Absentee may decline giving up the use of his Tents during his absence, the allowance will be drawn by the Officer acting for him, (not being his subordinate,) on condition of his providing, at his new station, a set of Tents of his own, and reporting the same to the Accountant-General.

4. If the Absentee decline to allow the use of his Tents to the Officer deputed to act for him, and the acting incumbent do not provide Tents for himself, no Tent Allowance shall be drawn by either party.

5. After the expiration of the period of three months referred to in Rule 3, the Fixed Tent Allowance shall, in all cases, be drawn by the Officiating Officer, provided that he keeps up a suitable set of Tents.

6. In no case shall the Fixed Tentage be drawn by two persons for one and the same period, except when drawn by any Officer moving from one Revenue appointment to another.

7. The Fixed Tentage of 42 Rupees per mensem shall not be liable to stoppage, or any deduction, during the authorized absence of the permanent incumbent, or during his temporary employment on other duty in the Revenue Department.

8. Head Assistants and Assistants, whether specially nominated to act for the Collector, or any other Officer holding a superior appointment in the same Department, and in the same District, or whether in temporary charge of the office, shall not be entitled to the higher rate of Fixed Tentage, until after the expiration of three months; unless it is not claimable by the Absentee, in which case, it shall be drawn by the temporary incumbent.

B. S. O. No. $\frac{27}{3}$9 & G. O. 20th July 1867, No. 1,658.

2. ***Payment of Fixed Tentage during temporary employment.*** Temporary employment in an office where Tents are not required, during the absence of the incumbent on *privilege* leave, shall not deprive the acting Officer of the Fixed Tentage attaching to his substantive appointment.

*Extra Tentage.**

B. S. O. No. 379.

1. Extra Tentage for the support of travelling establishments shall be payable to the Officer actually performing the duties of the office, and only during such period as he may be actually employed on the Public Service, away from his head station or ordinary place of residence, provided that he has his Tents with him.†

2. Officers employed on the Public Service at a distance from their head station, or ordinary residence, may draw the Extra Tentage of their rank while halting at one station for 30 days, provided that they have their Tents with them. Should the exigencies of the Public Service require a longer residence at one station, the Board's sanction must be obtained for drawing Extra Tentage during the additional period.‡

3. Sub-Collectors and other subordinate Officers in separate charge, who are not provided with public accommodation for their Cutcherries, shall also draw Extra Tentage when they are residing at the chief station of their division, if they provide suitable accommodation for their establishments in Tents, or in a convenient building. It is, however, the duty of all Collectors to rent suitable office accommodation for themselves or their subordinates when available rather than permit this charge on Government.

G. O. 28th Nov. 1862, No. 2,500, R. D.

4. Such Officers however when in charge of the District, shall not be entitled to Extra Tent Allowance whilst residing at the Huzur station, and having the Collector's Cutcherry for the accommodation of their establishments.

5. Head Assistants, or Assistants, when in charge of the District, or Sub-division, and absent from the Huzur with the Collector's or Sub-Collector's Cutcherry, shall be permitted to draw the higher rate of Extra Tentage.§

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*An Order of 1867 allows a day's Extra Tentage to be drawn for every ten miles of road travelled when expeditious journeys are performed for the benefit of the Public Service.

†It is payable to Officers proceeding to an examination in their own District whether as Examiner or Examinee. (*G. O., 7th July* 1860, *No.* 1,121, *R. D.*)

‡The Board desire all Officers in separate charge to go on circuit as often as they can consistently with their ordinary duties. (*Board's C. O., Original Series,* 22*nd September* 1862.)

§The Board's sanction is sufficient to admit this charge. (E. M. C. 18th May 1849 R. D., No. 493.)

**Note.* Sub- and Head Assistant Collectors absent from their own head-quarters and halting on duty at those of the Collector are entitled to draw under the usual rules Extra Tentage during such halts. (Proceedings of the Board of Revenue, 15th March 1873, No. 386.)

B. S. O. No. $\frac{37^{a}}{1}$ & G. O. 7th Nov. 1866, No. 3,023.

3. ***Travelling Expenses in lieu of Extra Tentage.*** All *bonâ fide* travelling expenses, in lieu of Extra Tentage, which may be incurred by Collectors or by their Covenanted Assistants, whenever they may have occasion to travel expeditiously for a particular or special duty will be sanctioned. A proper explanation as to the nature of the duty should be given when bills are submitted for the audit of the Board. One day's Extra Tentage for every ten miles of *road* travelled, will be allowed when rapid journeys are made to the advantage of the Public Service.

B. S. O. $\frac{37^{a}}{2}$ & G. O. 15th Feb. 1867, No. 380, R. D.

4. ***Fixed Tentage, when payable to two Officers for the same time and Office.*** The rule precluding payment of Fixed Tentage to two Officers for the same time, and on account of the same office, has been modified so as to except the case of absence of an Officer on privilege leave, and the deputation of another by Government to act for him, in which case both Officers will be permitted to draw the Fixed Tentage of the grade, provided they both satisfy the other requirements of the rules, by maintaining the prescribed tent equipage available for use on the spot.*

B. S. O. No. 407.

5. ***Batta or Travelling Allowance to Uncovenanted Servants.*** All servants attached to the Collector, Sub-Collector, Head Assistant or Deputy Collector's Establishment, are entitled to batta at the rates given in the annexed list whenever the office goes on circuit, for the whole period of their absence on duty from Head-Quarters. Peons of the Collector's or Assistant Collector's Offices are not entitled to batta, travelling within their range, except when on circuit with the Cutcherry, but when Peons are detached to do duty with Troops passing through a District they are entitled to the usual batta. Dressers attached to the

*See No. XXXII. of 1867 or Standing Order No. $\frac{37^{a}}{3}$, p. 1,211.

Revenue Establishment are entitled to the batta according to the rates prescribed for the Revenue Servants.*

Rates of Batta.

						Rs.	A.	
To Servants on salaries below 8 Rupees						0	1	per diem.
Above	8	and below	15	,,		0	2	,,
,,	15	do.	25	,,		0	4	,,
,,	25	do.	50	,,		0	8	,,
,,	50	do.	100	,,		0	12	,,
,,	100	do.	150	,,		1	0	,,
,,	150	do.	200	,,		1	4	,,
,,	200	do.	250	,,		1	8	,,

,, 250 and upwards at the rates fixed for Deputy Collectors, *viz*:—

1st and 2nd Class Deputy Collectors, 3 Rupees per diem.
3rd and 4th do. do. 2 ,, do.

B. S. O. No. 4,07/10.

6. ***Travelling Allowance to Deputy Collectors of Salt Department.*** Deputy Collectors in charge of Salt are entitled to travelling allowance at Rs. 3 per diem, without reference to grade; but the allowance cannot be drawn after a halt of a fortnight at any one station.

G. O. 3rd Feb. 1869, No. 294, R. D.

7. The following are the special rates of Batta sanctioned for Malabar and South Canara:—

Special Rates.

					Rs.	As.	
		Below	8	Rupees pay,	0	3	per diem.
Between Rs.	8	and	15	,,	0	4	,,
,,	15	,,	25	,,	0	8	,,
,,	25	,,	50	,,	1	0	,,
,,	50	,,	100	,,	1	4	,,
,,	100	,,	200	,,	1	8	,,
,,	200	,,	250	,,	1	12	,,

250 and upwards at the rates fixed for Deputy Collectors.

* *Note*. All subordinates employed in the Forest Department are allowed batta at the rates sanctioned for similar Servants in the Revenue Department. No batta will, of course, be allowed to those who draw a fixed travelling allowance. (Board's Pro. No. 1,399, 25th July 1875, Forest No. 37.)

B. S. O. No. 407.

8. ***Batta or Travelling Allowance to Uncovenanted Servants.*** When journeys are performed by Rail by Public Servants, the *bonâ fide* railway fares will be paid at the public expense; menials and ministerial Officers who draw less than 50 Rupees a month being furnished with third class accommodation and being permitted to draw in addition any daily travelling Batta to which they may be entitled under the rules, and ministerial Officers who receive Rupees 50 a month or upwards being provided with second class accommodation, but being disallowed Batta, except when the Batta allowed to them under the rules would exceed the Railway fare, in which case they may draw the difference in addition to the Railway fare. An Uncovenanted Servant (not ministerial) is not allowed travelling allowance on first appointment, nor, when promoted, or transferred at his own request, but only when transferred without promotion for the convenience of Public Service, or when sent on special duty.

B. S. O. No. 407.

9. ***Batta to Uncovenanted Servants.*** When the Collector goes on circuit, he should take with him only such servants as are absolutely necessary. Servants such as the English Head Clerks, Record-keepers and English Accountants, who have much work to attend to in the Huzur Cutcherry should not be drawn away from it, but should be left under the control of the Treasury Deputy Collector. After the close of each month a bill, in the prescribed form, should be prepared by the Sheristadar in the case of the Collector and Sub-Collector, and by the Head Clerk in the case of the Head Assistant or General Deputy Collector, and being signed by the Officer, after being attested by the Sheristadar or Head Clerk, should be forwarded to the Treasury Deputy Collector, who will pass it for payment after the necessary examination by one of the English Accountants. If the details of halts and marches are the same as are entered in the Extra Tentage Bill, the particulars need not be repeated, and it will be sufficient if only the

number of days are entered opposite to each servant, the date being given in the column "From and To;" but if the marches vary, the details should be entered for one servant on the back of the voucher, and the same referred to for the other servants who were in company with him. If any servants travel by rail, a separate voucher must be prepared in the prescribed form, and forwarded for payment in the manner above mentioned. The original vouchers of the several Officers must accompany the District Contingent Bill.

B. S. O. No. $\frac{491}{3}$ & G. O. 20th July 1866 No. 1,790.

10. ***Batta or Travelling Allowance to Uncovenanted Servants.*** The following are the rules on the subject of Travelling Allowance:—

First.—That in all cases in which a servant drawing fifty Rupees and upwards may travel by road in one and the same day a distance of more than three miles in addition to railway journey, he shall be allowed to draw the regulated batta, in addition to the railway fare, according to the distance travelled; that is, one day's batta for ten miles and under, two days' batta for from ten to twenty miles, and so on.

Second.—That regular batta to servants shall be paid according to distance, instead of by the day, in cases in which the exigencies of the Public Service require that they shall travel more rapidly than by daily stages, a day's stage being ten miles.

B. S. O. No. $\frac{497}{8}$.

11. ***Two days' Batta when payable to Revenue Officers.*** The distance to be travelled in one day before a servant can be entitled to a second day's batta, that is to two day's batta, is eighteen miles and upwards; and that this *principle* is applicable to all Revenue Officers, Covenanted* and Uncovenanted.

B. S. O. No. $\frac{372}{5}$.

12. ***Extra Tentage or Batta for Excess distance travelled.*** Unless the distance in excess of ten miles, travelled over in one day, shall amount to eight miles or upwards, no Extra Tentage or Batta can on that account be drawn for the day's journey, which will be estimated at one day's stage only.

**Note.*—Vide B. S. O. No. $\frac{372}{1}$, para. 3, p. 1,213.

B. S. O. No. 4 0 7 / 6 & G. O. 17th Sep. 1866, No. 2,396.

13. ***Batta or Travelling Allowance to Uncovenanted Servants.*** No recovery of table-money, at the fixed rates, (Rupees 3 per diem,) is to be made from Uncovenanted Civil Servants entitled to the free-passage of a Warrant Officer when proceeding on duty by sea, if they are messed on board.

B. S. O. No. 4 0 7 / 6.

14. ***Batta or Travelling Allowance.*** All Uncovenanted Officers of higher rank than Clerk, who may be entitled to a free-passage by sea, will be provided with a first-class passage, and corresponding table-accommodation, but such Officers, if their salaries are in excess of Rupees 600 per mensem, will be liable to a recovery of table-money, at the rate of 8 Rupees a day, on vessels in which the cost of a free-passage includes a charge for wine, beer, spirits, and sodawater; and 4 Rupees a day where the cost is exclusive of such fare, and to the recovery of half these rates, if their salaries do not exceed 600 Rupees per mensem. Clerks and Subordinate Accountants who are entitled to a free-passage, and their families, will be provided with second-class accommodation, including mess at the Warrant Officer's or Engineer's table with, generally, a screened berth at the cost of Government, without any recovery from the passengers on account of table-money. Second-class passengers of the Uncovenanted Civil Service, who may choose to mess themselves on board, are not on that account entitled to any allowance or table-money from Government.

B. S. O. No. 4 0 7 / 6 & Let. fr. Secy. to Govt. of India to Acct. Genl. Bengal, 10th July 1869, No. 1,295 & to Acct. Genl. Burmah, *id.* No. 1,347.*

15. ***Gazetted Officers travelling on Civil duty at the Public expense.*** When Gazetted Officers are travelling on Civil duty by sea, at the public expense, the following rules shall be observed:—

*Both of these are embodied in Proceedings of Madras Government, Marine Department, dated 2nd August 1867, No. 197, communicated by Revenue Department with Order, dated 9th *idem* No. 1,844.

I. They shall be allowed to carry a certain quantity of luggage, the freight on which is included in the passage-money; and in the exceptional cases of those Officers who are obliged to carry their tents with them, the charge for the carriage of tents in excess of the charge for passage-money, will be passed as a special charge.

II. Officers whose salaries amount to, or exceed, 1,000 Rupees a month, may take with them three servants; those whose salaries are less than 1,000 Rupees shall be allowed two servants.

III. Table-money will be chargeable to an Officer from the day on which he takes his first to that on which he takes his last dinner on board, both days inclusive.

B. S. O. No. $\frac{401}{9}$ & G. O. 2nd Feb. 1869, No. 276; G. O. 13th August 1869, No. 2327; G. O. 3rd Sep. 1869, No. 2,492.

16. ***Batta to Talook Servants.*** The following daily rates of batta will be allowed to Goomastahs, Peons, Attenders and Massalgies when actually in attendance on a Tahsildar, Deputy Tahsildar, or Sub-Magistrate, while absent from the Cusbah Station on duty. Special rates being provided for the Districts of Malabar and South Canara.

		Rs.	As.	P.
I.	Rates allowed to a Goomastah	0	3	0
	Peons, etc., on more than 7 Rupees a month	0	2	0
	Do. on 7 Rupees or less	0	1	6
II.	The special rates for Malabar and South Canara are:—			
	To Servants receiving below 8 Rupees a month	0	2	3
	Do. on 8 Rupees and below 15. . .	0	3	0
	Do. on 15 do. do. 25. . .	0	6	0

B. S. O. No. $\frac{487}{2}$ & G. O. 29th June 1866, No. 1608.

17. ***Batta to Civil Medical Subordinates.*** A fixed mileage of four Annas as travelling batta, will be granted to all Civil Medical Subordinates, to whatever Department attached, who may be required to proceed to any distance beyond five miles from their stations for the purpose of examining corpses or wounded persons, or to be present at the execution of sentences of corporal punishment.

B. S. O. No. $\frac{401}{7}$ & G. O., R. D., 19th June 1867, No. 710.

18. ***Mileage to Dressers attached to the Revenue Department.*** If the Dresser accompanies the Officer to whom he is attached on his usual circuit, he is entitled only to the authorized rate of batta with reference to the stages travelled, a day's stage being 10 miles; but should he be required to proceed to any distance beyond 5 miles from his fixed or temporary stations, on detached duty of any special nature, he should be permitted to draw mileage at four Annas per mile, and the charge should be included in the monthly Contingent Bills, supported by a copy of the Order directing him to proceed on such special duty.

B. S. O. No. $\frac{404}{14}$ & G. O. 15th Feb. 1873, No. 189.

19. ***Charges against Government for Travelling Allowance consequent on grant of leave cannot be admissible without prior sanction.*** Charges against Government for Travelling Allowance consequent on the grant of leave to Uncovenanted Servants cannot be admitted without prior sanction obtained. The procedure prescribed in Standing Order No. $\frac{404}{10}$ for obtaining sanction for extra charges on account of Deputation Allowance is applicable to charges on account of Travelling Allowance.

SECTION 5.

RULES FOR THE EXAMINATION OF ASSISTANTS.

1. The following are the Revised Rules* for the Examination of Assistants in the Civil Service:—

E. M. C., No. 1,675, 25th Nov. 1857.

I. **Half-yearly Examination of Assistants.**—Half-yearly Examination of Assistants, liable under these Rules to examination, shall be held each year, at such central stations as may be fixed by the Central Committee.

*Promulgated originally with Government Notification, dated 26th May 1854, and modified by G. O., 8th November 1864, No. 1,276, Public Department.

G. O., 8th Nov. 1864, No. 1,276, P. D.

II. **Two qualifying Standards.**—At these half-yearly examinations, there shall be two standards of qualification, according to the one or the other of which the Assistants shall be examined. An Assistant must be examined and found qualified according to the first standard before he will be permitted to present himself for the second standard, and before he will be considered qualified to be appointed to act as Head Assistant. An Assistant who has been found, at some previous examination, qualified according to the first* standard, must be found qualified according to the second standard, before he will be considered by Government eligible for the permanent appointment of Head Assistant, and before he will be permitted to draw the increased allowance of 50 Pagodas per mensem.

E. M. C. No. 218, 23rd Feb. 1857.

III. **Effect of passing by each Standard.**—An Assistant who has passed according to the first standard will be invested with the powers of a Subordinate Magistrate of the 1st Class, and may be entrusted with a Division of a District. He may also be appointed to act as Head Assistant. An Assistant who has passed according to the second standard will be invested with the full powers of a Magistrate, and may, if the Government see fit, be permitted to draw the increased allowance of 50 Pagodas per mensem, although he may not have served six years.

IV. **Promotion of Assistants.**—The Government will promote to Head Assistantships no Assistant who shall not have been examined under these rules and found qualified according to the second standard. All Assistants will be promoted, under ordinary circumstances, in the order of their passing the examination now prescribed according to the second standard of qualification.

E. M. C., No. 1,376, 14th Nov. 1856.

V. **What Assistants are to be examined.**—All Assistants who have not passed according to the first standard of qualification fixed by the present Rules, and who have been more than six months† at their stations as Assistants shall be subjected to half-yearly examination. All Assistants who have passed according to that standard, but have not passed according to the second standard, and who have been more than two years at their stations as Assistants, shall be subjected to half-yearly examination. All other Assistants, who have not passed ac-

*_Note._ An Assistant must pass by the first, before coming up for the second standard.

†And may come up for examination, although they have not been six months at their stations.

cording to the second standard of qualification, may be examined at any half-yearly examination, with the special permission of the Collectors of their Districts, previously obtained. Assistants examined under these Rules will draw the usual travelling allowance to and from their respective stations, when the station, at which the Divisional Committee meet, is beyond the limits of their own Districts*. They shall moreover be entitled, when called upon to attend for examination within their own Districts, but at a distance from *their* Head-Quarters, to draw the extra tent allowance, which the Rules in force assign to them when moving about on duty. Members of Divisional Committees, being Revenue Officers, shall, in like manner, be allowed to draw extra tentage whenever their services may be required in such capacity, at a distance from *their* Head-Quarters.

G. O. 17th Sept. 1860, No. 1,379, & . do. 18th April 1866, No. 390. Do. 22nd March 1864, No. 358, P. D.

VI. **Central Examination Committee.**—The Government will constitute a Committee to be called the Central Examination Committee, by whose instructions the Local Committees shall be guided, and with whom they shall correspond on all matters connected with these half-yearly examinations. The Central Examination Committee will consist of one Senior Civilian, who shall be President thereof, and of one Member of the Board of Revenue, both nominated by Government; also the Registrar† of the High Court, Appellate Side, the Sub-Secretary to the Board of Revenue, and such other Members as the Government, from time to time, may appoint. A Secretary‡ to the Committee will be nominated by Government.

VII. **Duty of the Central Examination Committee.**—It shall be the duty of the Central Examination Committee, to fix on every occasion the half-yearly examination days, which shall be the same for every Local Committee station. It shall be the§ duty of the same Committee

*Travelling Allowance will only be passed on one occasion for each standard of examination.

†With the consent of the Chief Justice.

‡He is always the Secretary to the Board of Examiners,—vide Section II, Notification, p. 820 of *Gazettee* for 1854, requiring the Board to perform, in addition to their other duties, those of a Central Committee for the Examination of Assistants previous to their promotion.

§On application from the Secretary, a month beforehand, the President and Registrar of the High Court (para. VI,) prepare the Judicial questions; the Member and Secretary of the Board of Revenue take those on Revenue subjects; and the remaining Member, the translation and dictation papers.

to prepare beforehand, for each examination, sets of questions to be put to the Assistants under examination, a sufficient number of copies of each of which sets shall be forwarded to each Local Committee in a sealed packet, not to be opened until the moment of examination. The Central Examination Committee, from time to time, shall lay down such Rules as may appear to them best for the guidance of the Divisional Committees, in order to ensure a fair and uniform method of fixing the degree of attainment upon each point of examination which the several Assistants examined may reach.

E. M. C., No. 1,675, 25th Nov. 1857.

VIII. **Divisional Examination Committees.**—At the several stations where the examination is to be held, a Committee consisting of Public Officers to be called the Divisional Examination Committee, shall, on each occasion, be consituted by the Central Committee, and the Judge of the station, if not absent on leave, shall be a Member.

IX. **Duty of the Divisional Examination Committees, and Reports of the Examination.**—The examinations shall be conducted by the Divisional Examination Committees, who, after due deliberation in respect of each Assistant examined, will record the result, stating their opinion * as to whether the standard of qualification has been attained or not; which result, in case of difference of opinion, will be determined by a majority, and shall deliver the record to the President. The President shall transmit the record to the Central Examination Committee with his own Report, wherein he shall state his agreement or disagreement with the Divisional Committee in each case. The President will be responsible for the fairness, impartiality, and proper strictness of the examination. The written answers of the Assistants, and the other papers written by them either in the Vernaculars or in English, shall be forwarded with the record. The Central Examination Committee, after taking all the Reports into consideration, and perusing any of the examination papers that it may seem to them proper to peruse, shall report† to Government the names of such Assistants, as, in their opinion, have proved their qualifications according to one or other of the standards in force, noticing, especially in the order of their merit, any Assistants

E. M. C., No. 22, 8th Jan. 1857.

*The Divisional Committees are relieved from the duty of assigning marks to the answer to the Revenue and Judicial Question Papers. (Ex. Pro. Board of Examiners, dated 22nd January 1858, para. 2) As also Dictation and Translation Papers. (Committee's Order.)

†No Assistant shall be passed under either the first or second standard who is not fully qualified in every respect according to the standard under which he was examined.

who, with reference to the length of their residence in India, may have passed with great distinction.

X. **Principal object of the First Standard.**—The principal object of the first standard of examination shall be to test the proficiency, for practical purposes, of the Assistant in the Vernacular language of his District. For this purpose at least three papers which he has never seen before, taken from Official records, very much at hazard, and written by different persons in a plain running hand, must be read aloud by the Assistant correctly, and without great difficulty; and after being read aloud, their contents must be correctly explained by him in English. An English Judgment or other Official paper to be furnished by the Central Committee, must be translated by him into the Vernacular, without assistance. The translation must be substantially correct in meaning, and intelligible to a Native: tolerably correct in grammar and spelling, and free from any very bad errors of idiom. He must dictate off-hand, with some fluency, the translation, into the Vernacular, of an English Report, or other Official paper, also to be furnished by the Central Committee, whereof the translation will be written down exactly as dictated. The dictated paper must in like manner be intelligible and substantially correct. He must then be tested in conversation with two or three Natives, in such manner and to such extent as shall suffice to satisfy the Committee as to the degree of his power of understanding Natives of different classes, and of making himself understood by them—such conversation or colloquial examination to be confined to the ordinary duties and business of a Court or Cutcherry, and not to embrace abstruse or peculiar subjects. An Assistant must pass successfully through every step of this branch of the examination, in order to qualify according to the first standard.*

G. O., 4th Oct. 1862, No. 1,177, P. D.

XI. **Second object of the First Standard.**—The next object of the first standard of qualification shall be to test the Assistant's general acquaintance with the leading principles of the systems of Revenue Administration and

*But Assistants coming up for the second standard, may be allowed to pass at one examination in Judicial and Revenue Law and in the Vernacular of the District in which they reside; and at a second examination the remaining language, provided that they be not vested with the higher powers till they have passed in the whole. In cases of this kind, however, Assistants ought to be transferred, after the first examination, to a District in which the remaining language is ordinarily spoken. Order from Government of India, No. 465, communicated in E. M. C., No. 542, dated 8th April 1859.

Criminal Justice, and especially with so much of the Laws and Rules of procedure as it is necessary for an Officer to know, in order to exercise properly the highest function of an Assistant to a Collector and Magistrate. For this purpose a set of questions on Revenue and Magisterial subjects and on the Law of Evidence shall be furnished by the Central Committee. These questions should be so framed as not to involve points of difficulty or rare occurrence; and to show rather the possession, or the want, of a general and intelligent acquaintance with the subjects of examination and the fundamental laws applicable thereto, than a knowledge of a string of points of detail and dates of orders, which may be soon learned for the occasion, and are generally as soon forgotten again. These questions must be all answered without book. The Assistant should also be examined generally as to his knowledge of Cutcherry Accounts—both the English Accounts kept at the Huzur and the Native Accounts, Talook and Village—of the *Hookumnamah* of his District, and of its past revenue history as to be learnt from the records.

XII. **The third object of the First Standard.**—The next object of the first standard of examination shall be to test the power which the Assistant may have acquired to deal with conflicting arguments and evidence, in actual cases. For this purpose two decided cases, with the final proceeding in each withdrawn, which the Assistant has never before seen, one from the Collector's and one from the Magistrate's Office, of the nature of cases coming before Assistants exercising the highest functions of an Assistant to a Collector and Magistrate, shall be given to the Assistant. The papers may be read over to him by a Native Officer, and the explanation of any difficult word or phrase may be asked for and given in the Vernacular, the circumstance being in each case noted. The Assistant may now refer to all his books, and may take his notes as the case is read over. At the conclusion of each case he must write in English a brief but precise description of it, and a decision upon the questions at issue, with a sufficient statement of the grounds on which it is founded.

XIII. **Fourth object of the First Standard.**—The last object of the first standard of examination shall be to ascertain how the Assistant has been employed, and how he has done his duty at his station. For this purpose the Collector and Magistrate under whom he has been employed, shall furnish the Committee with a report upon these points. It shall be the duty of such Officers, to make over to their Assistants, from

time to time, cases for report. The reports shall be written in English on one side of a sheet of paper; and after the case is decided, the Officer who decides it, shall note on the other side of the sheet his remarks upon the report. These reports, with the notes thereon, shall be submitted to the Divisional Examination Committee. Such Officers shall also require their Assistants to make English Minutes of the cases given to them for decision, which Minutes also shall be submitted to the same Committee. But these Reports and Minutes need not be sent up to the Central Examination Committee. The opinion formed of them by the Divisional Committee, however, shall be entered in the record submitted to the Central Committee.

XIV. **Second Standard.**—The second standard of examination shall be similar in its nature to the first, but more difficult in degree. In the Vernacular portion of it, the reading of a common office running hand must be tolerably performed; the papers selected as tests should be of a more difficult description of office papers, the translation, dictation, and conversation should be fluent, generally correct, and readily intelligible; and the Assistant should be tested in his power of explaining himself clearly, and with sufficient propriety in the Vernacular, in an argument or topic of some difficulty, such as may occur in official business. In this examination it will be necessary for the Assistant to pass in two Vernacular languages, of which one shall be the language of the District in which the Assistant is stationed at the time of the examination, and the other any one of the languages, including Hindustani, prevailing in the Madras Territories, which the Assistant may prefer. Provided that ordinarily, and except on special grounds, no Assistant shall be promoted in any District in the Vernacular of which he has not passed. The test described in this rule shall be strictly enforced in respect of the language of the District in which the Assistant is stationed at the time of examination, but will be relaxed in respect of the second language, and in respect of any other language which an Assistant must pass before he can be promoted in any District in which it prevails. Ability to write the language will not be required, but only a fair colloquial acquaintance with it on the part of the examinee, and power to translate correctly an official paper read to him, to dictate orders in the language, and read ordinary *urzees*. The questions of law and practice should be selected from the whole field of the duties of a Magistrate and Collector; but they shall be arranged in two classes, one class comprehending important and

leading points, in answering which no books shall be allowed; and the other class comprehending less general and less common points, in answering which the assistance of books shall be allowed. No guides, digests, or summaries, however, shall be permitted to be used, the Assistant being confined to the original laws, Circular Orders, and constructions. The object of this class of questions is to test the Assistant's knowledge of where readily to find the law or practice on the less common points that arise in business. In preparing these questions, nice and difficult points should be avoided; the object being not to evoke subtlety or ingenuity, but only to ascertain whether the acquisitions and capacity of the person examined are adequate to enable him to perform fitly the important functions of an Indian Magistrate and Collector, or not. The trial cases should be selected from those possessing enough of complexity to test the Assistant's ability to master all ordinary difficulties, and especially to test his power of minute attention to, and just appreciation of evidence.

XV. **Object of the Second Standard.**—It shall be the object to make this second standard such that a man who has passed a College examination, being of ordinary understanding and capability, who fairly applies himself with proper diligence to his business, and makes it his daily object to familiarize himself with the languages of the country, may pass it after two or three years of Mofussil experience.

(His Excellency in Council is pleased to prescribe as a rule for future guidance that Officers, on passing the lower or higher standard of examination, shall as a rule, be at once invested respectively, with the powers of a Subordinate Magistrate of the First Class, or with full Magisterial powers; and that they shall accordingly be entitled to the higher rates of pay from the date of their passing the examination. But if in the case of any Officer subordinate to him, the Magistrate of a District shows, to the satisfaction of the Local Government, that investiture with higher powers ought to be deferred, then the mere passing of the examination will not establish a title to higher pay, nor shall such higher pay be granted until the investiture with higher powers takes place.—*G. I.,* 10*th February* 1871, *No.* 717, *Finl. Enc., dated* 20*th January* 1871, *No.* 386, *Home Department.*)

2. The following are the Rules for the encouragement of the study of Oriental Languages among the Junior Members of the Madras Civil Service.

1. The Rules for examination and control of the newly appointed Members of the Madras Civil Service, passed under date the 15th March and 29th April 1859, are cancelled.

2. The following Rules* are prescribed for the encouragement of study of Oriental Languages among the Junior Members of the Madras Civil Service.

3. The standards of examination, and the donation to be given to successful candidates, will be as follows, *viz.*:—

	Languages. *Vernacular.*	*Classical.*	Donations on Passing. *Rupees.*	
I. High Proficiency.	Tamil		1,000	With Certificate from the Presiding Examiner.
	Telugu		1,000	
	Canarese		1,000	
	Malayalam		1,000	
	Uriyah		1,000	
	Hindustani		1,000	
		Sanscrit	2,000	
		Persian	2,000	
II. Honors.	Tamil		2,000	With Deplomas signed by the Head of the Government of Madras.
	Telugu		2,000	
	Canarese		2,000	
	Malayalam		2,000	
	Hindustani		2,000	
		Sanscrit	4,000	
		Persian	4,000	

4. The first language in which a Civil Servant will be permitted to offer himself for examination by the two higher standards must be the chief language of any District to which he is or has been attached. And it is not till after a Certificate of High Proficiency shall have been obtained in such language that a Civil Servant will be eligible to present himself for distinctions in other languages.

5. A Civil Servant shall be at liberty to present himself for examination in the obligatory and another language simultaneously. But no report of his proficiency in the second language shall be prepared unless he is declared to have passed in the obligatory language.

6. No Civil Servant will ordinarily be permitted to appear more than twice as a candidate at any examination. But if a special recommendation be made by the Examiners, a candidate will be allowed to appear at a third examination.

7. No Civil Servant will be permitted to present himself for the High Proficiency or Honors Examinations after the expiration of seven

*These Rules do not in any way affect the Departmental Examinations in law, language, etc., which Junior Civilians have to pass under the Orders of Government according to what are called 1st and 2nd Standards.

or ten years, respectively, similarly counted. No exception will be made to this Rule on account of leave or any other cause.

8. Examinations will be held quarterly on the first Monday in January, April, July, and October of each year at Madras. Civil Servants desirous of attending examinations must apply for leave to do so to Government at least three months before the date of the examination.

9. The following is the Test for High Proficiency Examination:—

I. Construing with readiness and accuracy from the undermentioned books:—

Tamil	1. The fourth and fifth parts of the Panchatantram. 2. Virátaparvam, (Section of the Mahábhárata in prose.) 3. The Tamil Minor Poets, from page 19 to page 93.
Telugu	1. Vemana. 2. Vikramárka. 3. The fourth and fifth parts of the Panchatantram.
Canarese ...	1. Panchatantram, Bangalore Edition. 2. Kathá Sangraha, prose, Part III, pages 131 to 314 inclusive. 3. Canarese Anthology, Bangalore Edition, Stanzas 1 to 70, 283 to 302, 668 to 683.
Malayalam...	1. Vêtála Charitram. 2. Kêralapazhama. 3. Kêralólpatti, first half.
Uriah	1. Hitopadeça. 2. Batrish Simhásana. 3. Rámáyaṇa, Bála Kánda. 4. Prákêya Málika, or large.
Hindustani. .	1. Ikwan-us-Safa. 2. Nasr-i-Be-Nazir. 3. Araish-i-Mahfil.
Sanscrit	1. Hitopadeça. 2. Raghuvamça.
Persian......	1. Gutlistan. 2. Bostan. 3. Anwari Soheilee.

II. Translating into English, with accuracy, a passage in narrative style, not taken from the test books.

III. Translating with accuracy of idiom and neatness of expression into the language in which the examination is held, an English paper in narrative style.

IV. Translating in like manner a paper of English sentences.

V. Conversing (in the Vernacular language) with accuracy and fluency.

VI. A considerable knowledge of Grammar.

10. The following is the Test for the Honors Examinations:—

I. Construing with readiness and accuracy from the undermentioned books:—

Tamil	1. Sabhá Parvam, (Section of the Mahábhárata in Prose.) 2. The first 100 stanzas of Kristnan Túdu. 3. The first 24 chapters of Kural.
Telugu	1. Nítichandrika (Mitrabhedamu.) 2. Kaçiyatra. 3. Sabhá Parvam of Mahábhárata. 4. Aranya Kandam of Rámáyaṇam, by Bháskara.
Canarese	1. Kathá Sangraha, Bangalore Edition. 2. The Bhagavadgíta, Bangalore Edition. 3. Prákkávya Málika, or large Canarese Anthology, stanzas 51 to 100, 790 to 851, 1302 to 1410. 4. The Bhagavadgíta.
Malayalam	1. Nalacharitram. 2. Cháṇakya Sútram. 3. Kéralólpatti, the whole.
Hindustani	1. Nasr-i-Be-Nazir. 2. Fisanah-I-Ajaib. 3. Dewani-Atash (1st half.) 4. Kuliyat-I-Sandá (extracts from the Bengal College Edition.)
Sanscrit	1. Víracharitra. 2. Kirátárjuniya. 3. Sakuntala Nátaka.
Perisian	1. Akhlaqui Julali. 2. Inshai Abulfuzl. 3. Sikandur Namah. 4. Dewani Hafiz.

II. Translating into English with accuracy two passages, one in prose and the other in poetry, selected from some difficult work not being a Text Book.

III. Translating a difficult passage from English, with accuracy, elegance, and neatness of expression, and perfect correctness of spelling and grammar.

IV. Conversing (in the Vernacular language) with accuracy and fluency.

V. A knowledge of grammar to a much larger extent than is required in the Examination for High Proficiency.

12. The Honors Examination will be of a searching nature, and the exercises, both oral and written, must be performed with such excellence as distinctly to establish a claim to eminent proficiency.

13. Civil Servants, who may have obtained a reward for High Proficiency in any language under the Rules of 1859 (cancelled in para. 1,) will be eligible for the Honors Examination now laid down, and on passing it will be entitled to receive the difference between the reward already paid to them and the aggregate rewards now offered for the High Proficiency and Honors Examinations.

(Junior Civil Servants desirous of attending examinations for prizes for the study of the oriental languages, may be allowed leave on full pay for one month, and that on their passing a successful examination they may be allowed an extension of leave on full pay for another month, and be permitted to count the period of the original leave and of the extension as service and residence, provided that the period of leave on this account which carries pay and counts as service and residence, shall in no case exceed two months on one occasion or twelve months in the aggregate.—*G. I.*, 24*th September* 1867, *No.* 2,749, *Financial; M. G.*, 1*st November* 1867, *No.* 1,738, *Public.*)

SECTION 6.

GENERAL AND SPECIAL TEST EXAMINATION RULES.

Notifn. *Ft. St. Geo. Gaz.* 26th April 1861, p. 587.

1. ***The Uncovenanted Civil Service General Test Examination.*** The following are the Regulations regarding the General Test Examination.

I. No person (not being a graduate or a matriculated student of the University of Madras, or a passed candidate according to one or other of the tests laid down in the above Notification,) who had not

been employed in the Public Service on or before the 1st January 1859, and has not been continuously employed ever since,* shall be appointed to any situation the salary of which may exceed Rupees 20, without having passed a satisfactory examination in the following subjects:—

1. **Hand-writing,** including the ability to copy rapidly and in a good clear hand a manuscript or lithographed paper.

2. **Orthography,** to include writing from dictation.

3. **Composition and Grammar,** including ability to write a simple letter in good grammatical language; to correct a passage written in an ungrammatical style; and to answer questions on grammar.

4. **Arithmetic,** the first four rules, simple and compound, with ability to apply the rules in practical cases. [The Vernacular paper on this subject is to be executed in English figures. No marks will be given for answers executed in the Vernacular figures.—*Notification, Ft. St. Geo. Gazette, 27th February* 1866, *page* 330.]

5. **Geography,** including the elements of General Geography and a somewhat more accurate knowledge of the Geography of India.

6. **History,** including a knowledge of the leading facts of the History of India.

II. For the purposes of these examinations, the Uncovenanted Civil Service shall be divided into three branches—English, Vernacular, and Anglo-Vernacular—the first of which shall include all appointments the duties of which are conducted entirely in the English language; the second, all appointments the duties of which are conducted entirely in the Vernacular language; and the third, all appointments requiring a knowledge both of English and of a Vernacular language.

III. Candidates for employment in the English branch shall be required to execute the test in Hand-writing, Orthography and Composition, in the English language; and candidates for employment in the Vernacular branch shall be required to execute the same test in the Vernacular language of the District in which they seek appointment.

IV. It shall be optional with candidates to perform the test in Arithmetic, Geography and History, either in English or in a Vernacular language, at their discretion.

V. Candidates for appointments in the Anglo-Vernacular branch must pass the test in Hand-writing, Orthography and Composition, both

*The employment herein referred to must have been in permanent appointments, the salary of which exceeds Rupees 10 per mensem.

in English and in the Vernacular language of the District in which they seek employment. They may pass these Tests either at the same examination, or at two different examinations, as they may think proper.

VI. The foregoing Test shall not apply to persons who have passed the Matriculation Examination of the Madras University, except that it shall be necessary for such persons, if candidates for employment either in the Vernacular or in the Anglo-Vernacular branch of the service, and if the second language in which they have passed the University Examination be not the Vernacular of the District in which they seek employment, to pass in such language the test laid down in Rule I.

VII. The examination shall be held annually, both in Madras and in the Provinces, in the month of February.

* * * *

XI. The examinations provided for in the foregoing rules shall be conducted by means of printed papers. They shall be open to all comers, whose age may exceed 18 years, on presenting an application prepared in the prescribed form, and paying a fee of Rupees *six*.

XII. The general direction of the system of examination provided for in these rules shall be entrusted to an Officer, who shall be styled "Commissioner for the Uncovenanted Civil Service Examinations." It will be his duty to appoint examiners, to nominate Officers to superintend the examinations in the Provinces, and to determine on the reports of the examiners what candidates shall be registered as eligible for employment in the Public Service, or for particular Offices and Departments. The functions of the examiners will be confined to preparing the questions under the instructions of the Commissioner, and examining and reporting on the answers.

XIII. It is to be distinctly understood that the Government do not undertake to provide appointments for all persons who may pass the prescribed examinations under these rules. Appointments will, as before, be regulated by the requirements of the Public Service, and will be made by the same authorities as heretofore. It is likewise to be understood that it will still, as before, be open to Government, and with their sanction, to the Controlling Courts and Boards, whenever they may see necessary to prescribe the higher grade altogether irrespective of these rules.

Hospital writers must pass the Uncovenanted Civil Service Examination. (G. O. 27th January 1869, No. 115, Public Department.)

Notifn. *Ft. St. Geo. Gaz.* 29th July 1869.

2. ***Uncovenanted Civil Service Special Test Examination.*** The following are the Rules for the Special Test Examination:—

List of Tests.

I. Judicial Test—Civil.
II. Do. do.—Criminal.
III. Revenue do.—General.
IV. Do. do.—Salt Department.
V. Do. do.—Sea Customs.
VI. Account Test.
VII. Translation Test.
VIII. Precis-Writing Test.
IX. Test for Pleaders in District Moonsiff's Court.
X. Police Test.

SCHEDULE SHOWING THE NATURE OF THE TEST AND THE DESIGNATION OF THE OFFICES FOR WHICH THEY ARE PRESCRIBED.

I. A.—Judicial Test—Civil—Higher Grade.

Offices.

1. Subordinate Judge.
2. District Moonsiff.
3. Pleader in District and Session Courts, Subordinate Judge's Courts, and Provincial Courts of Small Causes.

Nature of Test.

The Indian Evidence Act I. of 1872.

b. Code of Civil Procedure.

c. Rules of Practice (Civil).

d. The Indian Contract Act IX. of 1872.

Collett's Manual of the Law of Torts, and Measure of Damages.

f. Strange's Manual of Hindoo Law, and first Volume of Strange's Hindoo Law.

g. Sadagopa Charlu's Manual of Mahommedan Law.

h. Goldsmith's "Doctrine and Practice of Equity," Pages 55 to 249 and 267 to 301.

Remarks.

1. The examination will be conducted in English, unless for special reasons any candidate is permitted, by Order of Government, to pass in the Vernacular.*

*By Orders of 18th May 1867, Judicial Department, and 10th May 1869, Revenue Department, Government have twice decided that *except under very special circumstances*, a departure from this rule cannot be permitted; a knowledge of English being deemed essential for the higher offices for which the Special Tests have been prescribed.

2. When both the Civil and Criminal Judicial Tests are taken up at the same time, there will be only one paper in Evidence Act I. of 1872.

I. B.—Judicial Test—Civil—Lower Grade.

Offices.

1. Sheristadar in the High Court (Appellate Side,) District and Session Courts, Subordinate Judge's Courts.
2. Manager, Egmore Police Court, Madras.
3. Nazir in District and Session Courts, and Subordinate Judge's Courts.

Nature of Test.

a. Code of Civil Procedure.
b. Rules of Practice (Civil).
c. Limitation Act.
d. Stamp Act.
e. The Indian Evidence Act I. of 1872.

Remarks.

1. Vide Remarks 1 and 2 under I. A.

II. A.—Judicial Test—Criminal—Higher Grade.

Offices.

1. Subordinate Judge.
2. District Moonsiff.
3. Pleader in District and Session Courts, Subordinate Judge's Courts, and Provincial Courts of Small Causes.
4. Deputy Collector and Magistrate.
5. Magistrate of the 2nd Class.
6. Uncovenanted Superintendent or Assistant Superintendent of Police.
7. Manager, Egmore Police Court, Madras.

Nature of Test.

a. The Indian Evidence Act I. of 1872.
b. Mayne's Indian Penal Code.
c. The Criminal Procedure Code Act X. of 1872.
d. Rules of Practice (Criminal).

Remarks.

1. The examination will be conducted in English, unless for

special reasons any candidate is permitted, by Order of Government, to pass in a Vernacular. (See note, p. 1,233.)

II. B.—Judicial Test—Criminal—Lower Grade.

Offices.

1. Tahsildar, Talook Sheristadar, Deputy Tahsildar, and Magistrate of the 3rd Class.
2. Sheristadar in the High Court (Appellate Side), District and Session Courts, and Subordinate Judge's Courts.
3. Police Inspector.
4. Nazir in District and Session Courts, and Subordinate Judge's Courts.

Nature of Tests.

a. The Indian Evidence Act I. of 1872.
b. Indian Penal Code.
c. The Criminal Procedure Code Act X. of 1872.
d. Rules of Practice (Criminal).

Remarks.

1. The papers set in the examination for this Grade will be of an easier description than those set on the same subjects in the examination for the Higher Grade.

2. The examination will be conducted in English, except in the case of persons continuously in the Public Service since 1st January 1859, who will be permitted to be examined in a Vernacular. This exception does not extend to Sheristadars who must pass in English.

III. A.—Revenue Test—General—Higher Grade.

Offices.

1. Deputy Collector and Magistrate.
2. Uncovenanted Assistant in the Office of the Board of Revenue.
3. Sheristadar to the Board of Revenue.

Nature of Tests.

a. Regulations and Acts applicable to the various branches of the Revenue.
b. Circular Orders of the Board of Revenue.
c. Manual of Talook and Village Accounts.
d. Rules of the Stamp Department.

Remarks.

1. The examination will be in English, except in the case of candidates permitted, by a special Order of Government, to pass in a Vernacular. (See note, p. 1233.)

2. Persons who have passed in either Grade of the General Revenue Test (III. A, or III. B,) will not be required to pass in the Sea Customs Test, the Salt Test, or the Account Test, in order that they may be eligible for the appointment of Salt Department, Sea Customs Superintendent, or Accountant in any office.

III. B.—Revenue Test—General—Lower Grade.

Offices.

1. Huzur Sheristadar.
2. Magistrate of the 3rd Class.
3. Tahsildar.
4. Deputy Tahsildar.
5. Talook Sheristadar.
6. Sub-Collector's Sheristadar.
7. Head Assistant's Head Clerk.
8. Abkarry Superintendent Madras.
9. Deputy do. do.

Nature of Test.

a. Regulations and Acts applicable to the various branches of the Revenue.

b. Circular Orders of the Board of Revenue.

c. Manual of Talook and Village Accounts.

Remarks.

1. The papers set for this Grade will be easier than those set for Higher Grade, and will refer only to those portions of the Regulations, Circular Orders, etc., a knowledge of which is requisite in the offices above named, to which this Test is made applicable.

2. The examination will be conducted in English, except in the case of persons continuously in the Public Service since 1st January 1859, who will be permitted to be examined in a Vernacular.

IV.—Revenue Test—Salt Department.

Office.

1. Superintendent, or Assistant Superintendent of a Salt Division on Rs. 50 and upwards.

Nature of Test.

a. The Salt

b. Salt Manual.

Remarks.

1. There is no Lower Grade in this examination.

2. The examination will be in English, except in the case of any candidate who is allowed, by special Order of Government, to pass in a Vernacular; but candidates who may have been continuously in the Public Service since the 1st January 1859, may pass this Test in English or in a Vernacular at their option.

3. This Test may be taken up alone, or with Test V., but not in conjunction with any other Test.

4. Examinations in this Test will be held at the same time as the Annual Examination referred to in General Rule 4, but only when occasion may require, and will be open only to persons, qualified under General Rule 4, who may produce certificates from the Collectors of the Districts in which they seek employment, recommending them for examination.

V.—Revenue Test—Sea Customs Department.

Offices.

1. Superintendent of Sea Customs.
2. Assistant Superintendent of Sea Customs, when the salary of the office amounts to Rupees 50 per mensem, or more.

Nature of Test.

a. The Law relative to the collection of Sea Customs, and the Conservancy of Ports.
b. The Sea Customs Manual.

Remarks.

1. There is no Lower Grade in this examination.

2. The examination will be in English, except in the case of candidates allowed to pass in the Vernacular, by special Order of Government.

3. This Test may be taken up alone, or with Test IV., but not in conjunction with any other Test.

4. Examinations in this Test will be held at the same time as the Annual Examination referred to in General Rule 4, but only when occasion may require, and will be open only to persons, qualified under General Rule 4, who may produce certificates from the Collectors

of the Districts in which they seek employment, recommending them for examination.

VI.—Account Test.

Offices.

1. [a] Accountant in the Accountant-General's Office.*
2. [b] Accountant in the Board's Office.
3. [a] Accountant in the English Departments of Collectors' Offices, drawing salaries of Rupees 50 and upwards.*
4. [a] Superintendent and Clerk in Accountant-General's Office.
5. [c] Accountant, Marine Office.
6. [c] Accountant in the Sea Customs Office.
7. [c] Accountant in the Stamp Office.
8. [c] Accountant in the Office of Conservator of Forests.

Nature of Test.

a. Book-keeping by Single and Double Entry.
b. Huzur Manual.
c. Talook Manual.
d. Village Manual.
e. Budget Manual.

Remarks.

1. The portions of the Manuals which relate to accounts only will form the subject of examination.

2. The examination will be in English, except in the case of candidates permitted to pass in a Vernacular, by special Order of Government.

3. Candidates for this Test may pass in Precis-Writing at the same examination, but in no third Test.

4. The examination in this Test will be held at the same time as the Annual Examination referred to in General Rule 4, but only when

* The whole of the Budget Manual is a subject of examination for Accountants in the Accountant-General's Office; and Section 4, Section 5 to the end of Clause 15, Section 6 to the end of Clause 6, and Section 7 for Accountants in the English Department of Collectors' Offices drawing salaries of Rupees 50 and upwards. The same question paper will be given to all candidates, but candidates for the post of Accountants in Collectors' Offices will be required to answer such questions only as relate to the part of the Manual prescribed for their examination.

[a] For these Offices the Huzur, Village and Talook Manuals are omitted from the Account Test.

[b] For this Office the Budget Manual is omitted from the Test.

[c] For these Offices the Test comprises Book-keeping only.

occasion may require, and will be open only to persons, qualified under General Rule 4, who may produce certificates from the Heads of the Departments in which they seek employment, recommending them for examination.

VII. A.—Translation Test—Higher Grade.

Offices.

1. Translators and Interpreters in the High Court, and District and Session Courts.
2. Interpreters in the Court of Small Causes, Madras; Office of the Commissioner of Police; and Police Courts.

Nature of Test.

Ability to translate an ordinary official paper from Vernacular into English.

Do. from English into Vernacular.

Ability to translate a paper of greater difficulty from Vernacular into English.

Do. from English into Vernacular.

Interpretation *viva vocé* from Vernacular into English.

Do. do. from English into Vernacular.

Remarks.

1. Accuracy and rapidity of translation will be required in the Higher Grade.

2. A separate certificate of proficiency will be given for each of the following Vernaculars in which the candidate may pass:—

1. Telugu.	3. Hindustani.	5. Malayalam.
2. Tamil.	4. Canarese.	

3. Candidates for this Test are required to execute the two sets of papers in two different languages.

4. Candidates must obtain certificates in the particular languages, required in the offices for which they are applying, or intend to apply.

5. In sending in applications for examination, candidates must specify the languages in which they desire to obtain certificates.

6. This Test cannot be taken up with any other Test.

7. Examinations in this Test will be held from time to time under instructions from the Commissioner. Applications for examination must be accompanied by certificates from the Heads of Departments

in which employment is sought, recommending the applicants for examination.

VII. B.—Translation Test—Lower Grade.

Offices.

1. Subordinate Judge.
2. District Moonsiff.
3. Deputy Collector and Magistrate.
4. Translators in Offices of Government, Board of Revenue, Office of the Director of Revenue Settlement and Collectors' Offices.
5. English Record-keeper in Collectors' Offices.
6. Sub-Collector's Sheristadar.
7. Head Assistant's Head Clerk.
8. Head Writers and Nazirs, District and Session Courts, and Subordinate Judges' Courts.
9. Head Clerks, Small Cause Courts.
10. Head Clerks in Police Courts and Assistant Head Clerks, Egmore Police Court.
11. Uncovenanted Superintendent, and Assistant Superintendent of Police.
12. All the other offices designated under I. A., I. B., II. A., II. B., III. B., IV., V., and Registrar, Deputy Registrar, Examiner, Record-keeper, or Clerk in the Correspondence Department of any Court other than the High Court, drawing salaries of Rupees 50 and upwards, *in case the candidate has not passed in the Vernacular language of the District in which he seeks employment in an Examination of the Madras or other University.*

Nature of Test.

Ability to translate an ordinary official paper from Vernacular into English.

Ability to translate English into Vernacular.

Remarks.

1. Vide VII. A. Remarks 2, 3, and 4, which are also applicable to this Grade.

2. Candidates for this Test can only pass in one language, at the same examination.

3. Candidates for offices designated under II. B., III. B., and IV., who execute their papers in the language of their Districts, will not

be required to pass this Test; as also Bachelors of Arts of the Madras University whose optional language in the B. A. Degree Examination was the Vernacular of the District in which they seek employment.

VIII. A.—Precis-Writing—Higher Grade.

**Offices.*

I. GENERAL.

First, Second, and Third Assistant, Registrar, Record-keeper, Head Examiner in the Press Department, Deputy Registrar, Indexer, Examiner, Head Clerk of the Reference Branch, Head Clerk of the Petition Department, and Head Clerk of the Pension Department, in the Government Office.

II. JUDICIAL.

Subordinate Judge.

District Moonsiff.

Pleader in District and Session Courts, Subordinate Courts, and Provincial Courts of Small Causes.

Sheristadar	High Court, Appellate Side.
Manager	
Record-keeper	
Examiner of Correspondence	
Indexer	

Sheristadar in District and Session Courts and Subordinate Judges' Courts.

Head Writer in District and Session Courts and Subordinate Judges' Courts.

Manager, Record-keeper, and Examiner, Madras Small Cause Court.

Head Clerks in Small Cause Courts.

Examiner and Record-keeper in all the Courts.

Book-keepers and Head Auditor in the Office of the Inspector-General of Police.

Manager in the Office of the Commissioner of Police.

Manager, Egmore Police Court, Madras.

Record-keepers in the Police Courts, Presidency.

Manager, Government Agency, Vizagapatam.

*Vide Notification, Educational Department, 27th May 1873, *Ft. St. Geo. Gazette*, 1873, page 977.

III. REVENUE.

Head Sheristadar, Uncovenanted Assistants, Registrar, Deputy Registrar, Local Fund Manager, Manager of the Forest Department, First, Second, Third and Fourth Accountants, Record-keeper, Indexer, Head Translator, and Head Accountant of the Local Fund Department, in the Office of the Board of Revenue.

Manager, Indexer, Examiner, and Record-keepers, in the Office of the Director of Revenue Settlement.

Deputy Collector and Magistrate.

Huzur Sheristadar.

Sub-Collector's Sheristadar.

Tahsildars.

Sub-Magistrates.

Abkarry Superintendent, Madras.

Manager and Accountants drawing salaries of Rupees 80 per mensem and upwards, in the Sea Customs Office, Madras.

Accountant, English Department, Collector's Office.

English Record-keeper in Collector's Office.

Superintendent of Salt Division.

Accountants in the Stamp Office, Madras, and Forest Conservancy Department, drawing salaries of Rupees 80 per mensem and upwards.

IV. MISCELLANEOUS.

Superintendents and Accountants drawing salaries of Rupees 80 and upwards per mensem in the Accountant-General's Office.

Manager, Office of the Commisioner for the U. S. C. Examinations.

Manager, Office of the Director of Public Instruction.

Manager, Examiner, Deputy Examiner, Record-keeper, and Accountants, drawing Rupees 80 and upwards, in the Marine Office, Madras.

Manager, Record-keeper, in the Office of the Chepauk Agent and Paymaster of the Carnatic Stipends.

All Clerks drawing a salary of Rupees 80 and upwards per mensem.

Nature of Test.

Writing a precis of a set of official papers.

Remarks.

1. This examination will be conducted in English.

2. Graduates of an English or Indian University are exempt from this Test.

3. Accountants in the Accountant-General's Office, and in other Offices in the Presidency and Provinces, whose salaries do not exceed Rupees 80 per mensem, are exempted from passing in this Test.

VIII. B.—Precis-Writing—Lower Grade.

Offices.

1. For list of Officers for which this Test is prescribed, see under the corresponding heading under VIII. A.

Nature of Test.

Writing a precis of a set of official papers.

Remarks.

This examination will be in the Vernacular, and will be confined to the cases of those persons who, having been continuously in the Public Service since 1st January 1859, may apply for examination in the Vernacular and of those who have been permitted by special Order of Government to pass I., II., III., or IV. in the Vernacular. All persons not coming within these descriptions must pass the higher Test.

IX.—Test for Pleaders in District Moonsiffs' Courts.

Nature of Test.

a. The Indian Evidence Act I. of 1872.

b. Code of Civil Procedure.

c. Strange's Manual of Hindoo Law.

d. Sadagopa Charlu's Manual of Mahommedan Law.

Remarks.

1. Candidates for this Test are required to pass the General Test Examination.

2. The examination is held in English or in a Vernacular at the option of the candidates.

3. This Test cannot be taken up with any other Test.

X.—Police Test.

Nature of Test.

This Test comprises the subjects given under the heading II. B, Judicial Test, Criminal, Lower Grade, and a paper in Departmental subjects.

Remarks.

1. The Police Test qualifies for employment in the Police service only, and does not give a claim to exemption from the General Test Examination, or any portion of the Special Tests. When Police Officers seek for employment in the general service, they must, like other candidates, conform in all respects to the Rules applicable to the Service Examinations.

2. Candidates who have complied with the Rules *in all respects* will receive a certificate under Rule 1, of having passed II. B.

3. Candidates not in the Police Department will be admitted to this Test, on the production of a recommendation from the Superintendent of the District in which they seek employment.

The following Tests have been prescribed for Uncovenanted Superintendents and Assistant Superintendents of Police, in supersession of those sanctioned by G. O., 22nd January 1867:—

Test I.—Law, &c.

1. The Indian Evidence Act I. of 1872.
2. The Criminal Procedure Code Act X. of 1872.
3. The Indian Penal Code.
4. The Police Act XXIV. of 1859, and other Local and Special Laws affecting the Police.
5. Criminal Rules of Practice.
6. Police Departmental Orders and Practice.

Test II.—Vernacular.

1. Reading and Translating an original Native letter of moderate difficulty.
2. Dictating an Order.
3. Rendering a report read out.
4. Conversing with Natives with such a degree of fluency as to show ability to transact ordinary business.

2. Candidates going up for examination before appointment will be exempted from Part 6 of Test I. (Police Departmental Orders and

Practice), but will be required to pass in it after entering the service. Uncovenanted Officers who have passed the Test prescribed in January 1867 (Test for Sub-Magistrate, 1st Class), or who, being in the service, prefer to select that Test, as qualifying for other appointments also, will be required to pass in Part 6 only of Test I, in addition to the other examination. All Officers will be required to pass at the first annual examination after they have completed a year's service in the Police Department.

3. Candidates will be allowed access to their Law-books when under examination.

GENERAL RULES.

1. Candidates will be permitted to take up at the same examination any or all of Tests I., II., III., VII. B., and VIII. Separate certificates will be granted for each Test successfully passed, and no candidate will be required to pass in the same Test twice.*

2. Candidates will not be permitted to apply for examination in both the lower and the higher standard of any Test; but any candidate who has applied for examination in the higher standard of any Test, and has passed a creditable examination, but failed to secure the minimum of marks necessary for success, may, with the Commissioner's permission, be considered as having passed for the lower standard.

3. Candidates will not, under any circumstances whatever, be permitted to come up for examination in a part only of the subjects prescribed for a Test.

4. There will be an annual examination in Tests I., II., III., VIII. and the Lower Grade of Test VII., open to all servants who have been continuously in the permanent employ of Government since the 1st January 1859, to regular Pleaders of any Court, who have been continuously employed as such since the first January 1859, to graduates and matriculated members of an Indian University, and to men who have passed the General Test Examination, on production of a vaccination certificate, and payment of the prescribed fees.

5. Graduates in Law of an Indian University may be appointed to any of the posts specified under I. A., II. A., II. B. without passing

*Note. No candidate will be permitted to take up any of the Judicial Tests together with Test III., (Revenue Test, General) in either Grade. (*Ft. St. Geo. Gazette*, 3rd September 1873, p. 1,476.)

those Tests: but if they are candidates for the posts specified under I. B., that Test must be passed. The exemption here given extends only to the Tests named, and not to any other Tests which may be prescribed for the same posts.

6. The examination of candidates for the Office of Uncovenanted Superintendent, or Assistant Superintendent of Police is held at the time of the Special Test Examinations, but is confined to persons nominated by the Inspector-General of Police. Applications for admission to the examination must be submitted to the Commissioner through the Inspector-General. Candidates must either have passed the General Test Entrance Exmination, or have been in the continuous employ of Government since 1st January 1859. The examination will be held in the English language, and the translation must be executed in any one of the Vernaculars of the Presidency, which may be chosen by the Inspector-General.

7. Persons in public employ on the 1st January 1859, but who may subsequently have resigned their appointments cannot be admitted to any of the Special Tests (except IX. and X.) unless they have passed the General Test or the University Entrance Examination, or been specially exempted from passing the General Test by Government.

8. Special exemption from passing the General Test includes permission to appear for the Special Tests, unless such permission is specially withheld.

SUBSIDIARY RULES.

G. O. 22nd April 1869.

A. Every application for Special Test Examination must be accompanied by the prescribed fee, as laid down in the following scale:—

I.	A.—Judicial Test, Civil, Higher Grade	Rs.	10
II	A.— do. Criminal, do.	,,	7
III.	A.—Revenue Test, General, do.	,,	7
I.	B—Judicial Test, Civil, Lower Grade	,,	6
II.	B.— do. Criminal, do.	,,	6
III.	B.—Revenue Test, General, do.	,,	5
IV.	do. Salt Department	,,	5
V.	do. Sea Customs Department	,,	4
VI.	Account Test	,,	5
VII.	A.—Translation Test, Higher Grade	,,	6
VII.	B.— do. Lower Grade	,,	4

VIII.	A.—Precis-Writing, Higher Grade	Rs.	4
VIII.	B.— Do. Lower Grade	,,	4
IX.	Pleaders in District Moonsiffs' Courts . . .	,,	6
X.	Police Test	,,	4

The above fee must be paid in *every* case without exception. Fees paid by candidates will not be returned to them, or reseved for another examination.

B. Each application must also be accompanied by the required Vaccination Certificate, except in the cases of candidates who produced such certificates at the examinations held subsequent to the 31st December 1866.

C. Persons who have not been employed *continuously* in the Public Service since the 1st January 1859 (in grades other than that of Village Curnum, or Monegar, Peon, etc., which require a knowledge of reading and writing), will not be admitted to the Special Test Examinations, unless they have passed the General Test at some previous examination, or have been exempted therefrom by special Order of Government; and by G. O. 10th March 1871, no person will be admitted to the Special Tests in English, who has not passed either the English or the Anglo-Vernacular branch of General Test.

D. Candidates coming up for one or more Tests at the same time under General Rule 1, will submit a single application for all such Tests.

E. Candidates will not be allowed to appear for examination in Tests I. A., II. A., III. A., I. B., V., and VI. in a Vernacular language, unless specially permitted by an Order of Government to do so. In the latter case, candidates should quote in their applications the date and No. of such Order.

F. Candidates taking up Tests I. A. and II. A. may, if they have done sufficiently well, and if the Commissioner permits, be passed for Pleaders in District Munsiffs' Courts; but candidates for the Test for Pleaders in District Munsiffs' Courts (Test IX.) cannot be admmitted to examination in any other test, nor can any person be admitted to examination in Test IX. who has not passed the General Test Examination.

G. Candidates in the Police Department who may apply for examination in the "*Police Test*" alone should submit their applications, direct to the Superintendent of Police, *and not to the Collector of the District in which they are employed.* Candidates *not* in the Police Department will be admitted to the Police Test on the production of a

recommendation from the Superintendent of the District in which they seek employment. In each case candidates will have to pay a fee of Rs. 4. Candidates belonging to the Police who may wish to appear for Tests other than the regular Departmental Test, must submit their applications to the Collectors of their respective Districts, and not to the Inspector-General of Police, in which case the ordinary rules will have to be conformed to in *all* respects.

II. Candidates should write their names, their fathers' names, and their house names *distinctly* and *in full,* and give their addresses *in full* also.

I. Candidates will not be admitted to the examination at any other place than that named in their applications, and no candidate will be allowed to name more than one place. To prevent mistakes, candidates should submit their applications *direct to the Collectors of the Districts in which the stations at which they desire to be examined are situated.*

2. The following are the Tests prescribed for the several appointments in the Public Service:—

GENERAL.

Appointments.	Tests.
First, Second and Third Assistants, Registrar, Record-keeper Head Examiner in the Press Department in the Government Office. Deputy Registrar, Indexer, Examiner, Head Clerk of the Reference Branch in do. do. Head Clerk of the Petition Department in do. do. Head Clerk of the Pension Department in do. do.	VIII. A. Precis-Writing Test, Higher Grade.
Translator in do. do.	VII. B. Translation Test, Lower Grade.

REVENUE

Appointments.	Tests.
Head Sheristadar, Board of Revenue, Uncovenanted Assistants do. do.	III. A. Revenue Test, General, Higher Grade. VIII. A. Precis-Writing Test, Higher Grade.

Appointments.	Tests.
Registrar, Board of Revenue. Deputy Registrar, do. do. Local Fund Manager, do. do. Manager of the Forest Department, Board of Revenue. Record-keeper, do. do. Indexer, do. do. Head Accountant of the Local Fund Department, Board of Revenue.	VIII. A. Precis-Writing Test, Higher Grade.
First, Second, Third and Fourth Accountants, Board of Revenue.	VI. Account Test. VIII. A. Precis-Writing Test, Higher Grade.
Head Translator, do. do.	VII. B. Translation Test, Lower Grade. VIII. A. Precis-Writing Test, Higher Grade.
Accountants in do. do. from the 5th downwards.	VI. Account Test.
Accountants in the Forest Conservancy Department	VI. Account Test. VIII. A. Precis-Writing Test, Higher Grade.
Translator in the Office of the Director of Revenue Settlement . . .	VII. B. Translation Test, Lower Grade.
Manager in do. do. Indexer in do. do. Record-keeper in do. do.	VIII. A. Precis-Writing Test, Higher Grade.
Accountants in the Stamp Office, Madras.	VI. Account Test. VIII. A. Precis-Writing Test, Higher Grade.
Deputy Collector and Magistrate . .	II. A. Judicial Test, Criminal, Higher Grade. III. A. Revenue Test, General, Higher Grade. VII. B. Translation Test, Lower Grade. VIII. A. Precis-Writing Test, Higher Grade.

Appointments.	Tests.
Huzur Sheristadar . . . . Sub-Collector's Sheristadar . . .	III. B. Revenue Test, General, Lower Grade. VII. B. Translation Test, Lower Grade. VIII. A. Precis-Writing Test, Higher Grade.
Head Assistant Collector's Head Clerk.	III. B. Revenue Test, General, Lower Grade. VII. B. Translation Test, Lower Grade.
Translator in Collector's Office. . .	VII. B. Translation Test, Lower Grade.
Accountant, English Department in do.	VI. Account Test. VIII. A. Precis-Writing Test, Higher Grade.
English Record-keeper, Collector's Office.	VII. B. Translation Test, Lower Grade. VIII. A. Precis-Writing Test, Higher Grade.
Tahsildar and Magistrate . . . . . Deputy Tahsildar and Magistrate .	II. B. Judicial Test, Criminal, Lower Grade. III. B. Revenue Test, General, Lower Grade. VIII. A. Precis-Writing Test, Higher Grade.
Talook Sheristadar and Magistrate .	II. B. Judicial Test, Criminal, Lower Grade. III. B. Revenue Test, General, Lower Grade. VII. B. Translation Test, Lower Grade.
Superintendent of Salt Division. .	IV. Revenue Test, Salt Department. VII. B. Translation Test, Lower Grade. VIII. A. Precis-Writing Test, Higher Grade.

Appointments.	Tests.
Assistant Salt Superintendent, drawing Rs. 50 a month.	IV. Revenue Test, Salt Dept. VII. B. Translation Test, Lower Grade.
Superintendent of Sea Customs. Assistant Superintendent of do.	V. Revenue Test, Sea Customs Department. VII. B. Translation Test, Lower Grade.
Accountants in the Sea Customs Office, Madras.	VI. Account Test. VIII. A. Precis-Writing Test, Higher Grade.
Manager in do. do.	VIII. A. Precis-Writing Test, Higher Grade.
Abkarry Superintendent, Madras	III. B. Revenue Test, General, Lower Grade. VII. B. Translation Test, Lower Grade. VIII. A. Precis-Writing Test, Higher Grade.
Deputy Superintendent Abkarry, Madras.	III. B. Revenue Test, General, Lower Grade. VII. B. Translation Test, Lower Grade.
JUDICIAL.	
Sheristadar in the High Court, Appellate Side	I. B. Judicial Test, Civil, Lower Grade. II. B. Judicial Test, Criminal, Lower Grade. VII. B. Translation Test, Lower Grade. VIII. A. Precis-Writing Test, Higher Grade.
Manager in the High Court Appel. Side. Record-keeper in do. do. Examiner of Correspondence in do. Indexer in do. do.	VIII A. Precis-Writing Test, Higher Grade.
Translators or Interpreters in the High Court	VII. A. Translation Test, Higher Grade.

Appointments.	Tests.
Manager, Madras Small Cause Court. Record-keeper, do. do. Examiner, do. do.	VIII. A. Precis-Writing Test, Higher Grade.
Interpreters in do. do. Interpreters in the Office of the Commissioner of Police.	VII. A. Translation Test, Higher Grade.
Manager in do. do. Book-keepers in the Office of the Inspector-General of Police. Head Auditor in do. do.	VIII. A. Precis-Writing Test, Higher Grade.
Manager, Egmore Police Court, Madras.	I. B. Judicial Test, Civil, Lower Grade. II. A. Judicial Test, Criminal, Higher Grade. VII. B. Translation Test, Lower Grade. VIII. A. Precis-Writing Test, Higher Grade.
Interpreters in Police Courts	VII. A. Translation Test, Higher Grade.
Head Clerks in do. Assistant Head Clerks in Egmore Police Court, Madras.	VII. B. Translation Test, Lower Grade.
Record-keepers in the Police Courts, Presidency.	VIII. A. Precis-Writing Test, Higher Grade.
Head Clerks in Small Cause Courts.	VII. B. Translation Test, Lower Grade. VIII. A. Precis-Writing Test, Higher Grade.
Subordinate Judge District Moonsiff. Pleader in District and Session Court. Do. in Subordinate Judge's Court. Do. in Provincial Court of Small Causes.	I. A. Judicial Test, Civil, Higher Grade. II. A. Judicial Test, Criminal, Higher Grade. VII. B Translation Test, Lower Grade. VIII. A. Precis-Writing Test, Higher Grade.

Appointments.	Tests.
Sheristadar in District and Session Court. Do. in Subordinate Judge's Court.	I. B. Judicial Test, Civil, Lower Grade. II. B. Judicial Test, Criminal, Lower Grade. VII. B. Translation Test, Lower Grade. VIII. A. Precis-Writing Test, Higher Grade.
Nazir in District and Session Court. Do. in Subordinate Judge's Court.	I. B. Judicial Test, Civil, Lower Grade. II. B. Judicial Test, Criminal, Lower Grade. VII B. Translation Test, Lower Grade.
Head Writer in District and Session Court . . . . Do. in Subordinate Judge's Court.	VII. B. Translation Test, Lower Grade. VIII. A. Precis-Writing Test, Higher Grade.
Translator in District and Session Court	VII. A. Translation Test, Higher Grade.
Uncovenanted Superintendent or Assistant Superintendent of Police . . .	II. A. Judicial Test, Criminal, Higher Grade. VII. B. Translation Test, Lower Grade.
Police Inspector	II. B. Judicial Test, Criminal, Lower Grade. VII. B. Translation Test, Lower Grade.
Examiner in all the Courts . . . . Record-keeper in do. Manager, Government Agency, Vizagapatam.	VIII. A. Precis-Writing Test, Higher Grade.
Registrar of any Court other than the High Court. . . . . Deputy Registrar of do. do. Examiner of do. do. Record-keeper of do. do. Clerk in the Correspondence Department of do. do.	VII. B. Translation Test, Lower Grade.
Pleaders in District Moonsiffs' Courts.	IX. Pleader's Test.

MISCELLANEOUS.

Appointments.	Tests.
Superintendents and Accountants drawing salaries of Rs. 80 and upwards per mensem in the Accountant-General's Office	VI. Account Test. VIII. A. Precis-Writing Test, Higher Grade.
Manager, Office of the Commissioner for the U. C. S. Examinations. . . .	VIII. A. Precis-Writing Test, Higher Grade.
Manager, Office of the Director of Public Instruction	Do. do.
Manager in the Marine Office . .	Do. do.
Examiner do. do.	Do. do.
Deputy Examiner do. do.	Do. do.
Record-keeper do. do.	Do. do.
Accountants in do. do.	VI. Account Test. VIII. A. Precis-Writing Test, Higher Grade.
Manager in the Office of the Chepauk Agent and Paymaster of the Carnatic Stipends	VIII. A. Precis-Writing Test, Higher Grade.
Record-keeper in do. do.	VIII. A. Precis-Writing Test, Higher Grade.
All Clerks drawing a salary of Rs. 80 and upwards per mensem . . .	Do. do.

Note. B. S. O. Nos. 412, $4\frac{1}{1}2$ & $4\frac{1}{2}2$ are here omitted as the provisions contained in them are embodied in the Rules for the Special Test Examination.

SECTION 7.

RULES FOR THE REGISTRATION OF DOCUMENTS.

1. The following is the Act for the Registration of Documents:—

Registration Establishment.

Act VIII. of 1871, Part II. Sec 4. The Local Government shall appoint an Officer to be the Inspector-General of Registration for the territories subject to such Government. Sec. 5. For the purposes of this Act, the Local Government shall form Districts and Sub-Districts and shall prescribe, and may from time to time alter,

Note: Part I. containing Sections 1 to 3 Preliminary.

the limits of such Districts and Sub-Districts by notification in the Local *Gazette.* Every such alteration shall take effect on such day after the date of the notification as is therein mentioned. They may appoint such persons, as they think proper, to be Registrars of the several Districts and to be Sub-Registrars of the several Sub-Districts respectively. They shall establish in every District an Office to be styled the Office of the Registrar and in every Sub-District an Office to be styled the Office of the Sub-Registrar, and may amalgamate with any Office of a Registrar any Office of a Sub-Registrar. They may also appoint Officers to be called Inspectors of Registration Offices, and may from time to time prescribe the duties of such Officers. Every such Inspector shall be subordinate to the Inspector-General. Every Military Cantonment where there is a Contonment Magistrate, may (if the Local Government so directs) be a Sub-District or a District, and such Magistrate shall be the Sub-Registrar or the Registrar, of such Sub-District or District, as the case may be. Whenever the Governor-General in Council declares any Military Cantonment beyond the limits of British India to be a Sub-District or a District for the purposes of this Act, he shall also declare, in the case of a Sub-District, what authorities shall be Registrar of the District and Inspector-General, and in the case of a District, what authority shall be Inspector-General, with reference to such Cantonment and the Sub-Registrar or Registrar thereof. Whenever any Registrar other than the Registrar of a District including a Presidency Town, is absent otherwise than on duty in his District, or when his office is temporarily vacant, any person whom the Inspector-General appoints in this behalf or, in default of such appointment, the Judge of the District Court within the local limits of whose jurisdiction the Registrar's Office is situate, shall be the Registrar during such absence or until the Local Government fills up the vacancy Whenever the Registrar of a District including a Presidency Town, is absent otherwise than on duty in his District, or when his office is temporarily vacant, any person whom the Inspector-General appoints in this behalf shall be the Registrar during such absence, or until the Local Government fills up the vacancy. Whenever any Registrar is absent from his office on duty in his District, he may appoint any Sub-Registrar or other person in his District to perform, during such absence, all the duties of a Registrar, except those mentioned in Sections sixty-eight

Sec. 6. Sec. 7. Sec. 8. Sec. 9. Sec. 10. Sec. 11.

Sec. 12. and seventy-two. Whenever any Sub-Registrar is absent, or when his office is temporarily vacant, any person whom the Registrar of the District appoints in this behalf shall be Sub-Registrar during such absence, or until the Local Government fills up the vacancy. Sec. 13. All appointments made under Sections ten, eleven, or twelve shall be reported to the Local Government by the Inspector-General. Such report shall be either special or general, as the Local Government directs. The Local Government may suspend, remove, or dismiss any person appointed under the provisions of the Act, and appoint another person in his stead. Sec. 14. Subject to the approval of the Governor-General in Council, they may assign such salaries as they deem proper to the Registering Officers appointed under this Act, or provide for their remuneration by fees, or partly by fees and partly by salaries. They may allow proper establishments for the several Offices under the Act. Sec. 15. The several Registrars and Sub-Registrars shall use a seal bearing the following inscription in English and in such other language as the Local Government directs:—"The Seal of the Registrar (*or* of the Sub-Registrar) of_____." Sec. 16. The Local Government shall provide for the office of every Registering Officer the books necessary for the purposes of the Act. The books shall contain the forms from time to time prescribed by the Inspector-General, with the sanction of the Local Government, and the pages of such books shall be consecutively numbered in print, and the number of pages in each book shall be certified on the title-page by the Officer by whom such books are issued. The Local Government shall supply the office of every Registrar with a fire-proof box, and shall in each District make suitable provision for the safe custody of the records connected with the registration of documents.

Documents of which Registration is compulsory.

Part III. Sec. 17. The documents hereinafter mentioned shall be registered, if the property to which they relate is situate in a District in which, and if they have been executed on or after the date on which, Act No. XVI. of 1864, or Act No. XX. of 1866, or this Act, came or comes into force (that is to say), (1) instruments of gift of immoveable property, (2) other instruments (not being wills) which purport or operate to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest, whether

vested or contingent, of the value of one hundred rupees and upwards, to or in immoveable property: (3) instruments (not being wills) which acknowledge the receipt or payment of any consideration on account of the creation, declaration, assignment, limitation, or extinction of any such right, title or interest; and (4) leases of immoveable property from year to year, or for any term exceeding one year, or reserving a yearly rent. Provided that the Local Government may, by order in the *Official Gazette* exempt from the operation of the former part of this Section any leases executed in any District, or part of a District, the terms granted by which do not exceed five years and the annual rents reserved by which do not exceed fifty rupees. Nothing in clauses (2) and (3) of this Section applies (*a*) to any composition-deed, (*b*) to any instrument relating to shares in Joint Stock Company, notwithstanding that the assets of such Company consist in whole or in part of immoveable property, or (*c*) to any endorsement upon or transfer of any debenture issued by any such Company. Authorities to adopt a son, executed after the first day of January 1872 and not conferred by a will, shall also be registered.

Documents of which Registration is optional.

Sec. 18. Any of the documents hereinafter mentioned may be registered under this Act (that is to say),—(1) Instruments (other than instruments of gift and wills) which purport or operate to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest, whether vested or contingent, of a value less than one hundred rupees to or in immoveable property: (2) Instruments acknowledging the receipt or payment of any consideration on account of the creation, declaration, assignment, limitation or extinction of any such right, title or interest: (3) Leases of immoveable property for any term not exceeding one year, and leases exempted under Section seventeen: (4) Awards relating to immoveable property: (5) Instruments which purport or operate to create, declare, assign, limit or extinguish any right, title, or interest to or in moveable property: (6) Wills: (7) Acknowledgments, Agreements, Appointments, Articles of Partnership, Assignments, Awards, Bills of Exchange, Bills of Sale, Bonds, Composition-deeds, Conditions of Sale, Contracts, certified copies of Decrees and Orders of Courts, Covenants, Grants, Instruments of Dissolution of Partnership, Instruments of Partition, Powers of Attorney, Promissory Notes, Releases, Settlements, Writings of Divorcement, and all other documents not hereinbefore mentioned.

Sec. 19. If any documents duly presented for registration be in a language which the Registering Officer does not understand, and which is not commonly used in the District, he shall refuse to register the document, unless it be accompanied by a true translation into a language commonly used in the District and also by a true copy.

Sec. 20. The Registering Officer may in his discretion refuse to accept for registration any document in which any interlineation, blank, erasure or alteration appears, unless the persons executing the document attest with their signatures or initials such interlineation, blank, erasure or alteration. If he register such document, he shall, at the time of registering the same, make a note in the register of such interlineation, blank, erasure or alteration.

Sec. 21. (*a*) No document not testamentary relating to immoveable property shall be accepted for registration unless it contains a description of such property sufficient to identify the same. (*b*) Houses in towns shall be described as situate on the north or other side of the street or road (mentioning it) to which they front, and by their existing and former occupancies, and by their numbers if the houses in such street or road are numbered Other houses and lands shall be described by their name, if any, and as being in the territorial division in which they are situate and by their superficial contents, the roads and other properties on which they abut, and their existing occupancies, and also, whenever it is practicable, by reference to a Government map or survey. (*c*) No document not testamentary containing a map or plan of any property comprised therein shall be accepted for registration unless it be acccompanied by a true copy of the map or plan, or, in case such property is situate in several Districts, by such number of true copies of the map or plan as are equal to the number of such Districts.

Sec. 22. Failure to comply with the provisions contained in Section twenty-one, Clause (*b*) shall not disentitle a document to be registered if the description of the property to which it relates is sufficient to identify such property.

Time of Presentation.

Part IV. Sec. 23. Subject to the provisions contained in Sections twenty-four, twenty-five and twenty-six, no document required by Section seventeen to be registered, and no document mentioned in Section eighteen, other than a will, shall be accepted for registration unless presented for that purpose to the proper Officer within four months from the date of its execution: or, in the case of

a copy of a decree or order, within four months from the day on which the decree or order was made, or, where it is appealable, within four months from the day on which it becomes final: provided that, where there are several persons executing a document at different times, such document may be presented for registration and re-registration within four months from the date of each execution. If owing to urgent necessity or unavoidable accident, any docu-

Sec. 24. ment executed, or copy of a decree or order made, in British India is not presented for registration till after the expiration of the time hereinbefore prescribed in that behalf, the Registrar, in cases where the delay in presentation does not exceed four months, may direct that on payment of a fine not exceeding ten times the amount of the proper registration fee, such document shall be accepted for registration. Any application for such direction may be lodged with a Sub-Registrar, who shall forthwith forward it to the Registrar to whom he is subordinate. When a docu-

Sec. 25. ment purporting to have been executed by all or any of the parties out of British India is not presented for registration till after the expiration of the time hereinbefore prescribed in that behalf, the Registering Officer, if satisfied, (1) that the instrument was so executed, and (2) that it has been presented for registration within four months after its arrival in British India, may, on payment of the proper registration fee, accept such document for registration. Whenever a Registration Office is closed on

Sec. 26. the last day of any period hereinbefore provided for the presentation of any document, such last day shall, for the purposes of this Act, be deemed to be the day on which the office re-opens. A will may at any time be presented for

Sec. 27. registration, or deposited in manner hereinafter provided.

Place of Registration.

Part V. Save as in this Part otherwise provided, every docu-

Sec. 28. ment mentioned in Section seventeen, Clauses (1), (2), (3), and (4), and Section eighteen, Clauses (1), (2), (3), and (4), shall be presented for registration in the office of a Sub-Registrar within whose Sub-District the whole or some portion of the property to which such document relates is situate. Every document, other than a document referred to in Section twenty-eight

Sec. 29. and a copy of a decree or order, may be presented for registration, either in the office of the Sub-Registrar in whose Sub-

District the document was executed, or in the office of any other Sub-Registrar under the Local Government at which all the persons executing and claiming under the document desire the same to be registered. A copy of a decree or order may be presented for registration in the office of the Sub-Registrar in whose Sub-District the original decree or order was made, or, where the decree or order does not affect immoveable property, in the office of any other Sub-Registrar under the Local Government at which all the persons claiming under the decree desire the copy to be registered. Any Registrar may in his discretion receive and register any document which might be registered by any Sub-Registrar subordinate to him. The Registrar of a District including a Presidency Town may receive and register any document referred to in Section twenty-eight without regard to the situation in any part of British India of the property to which the document relates. In ordinary cases the registration or deposit of documents under this Act shall be made only at the office of the Officer whose duty it is to register the same. But such Officer may, on special cause being shown, attend at the residence of any person intending to register any document which would ordinarily be registered at such office, or of any person desiring to deposit a will, and register or accept for registration or deposit such document or will.

Sec. 30.

Sec. 31.

Presentation of Documents for Registration.

Part VI. Sec. 32.

Except in the case mentioned in Section thirty-one, every document to be registered under this Act, whether such registration be compulsory or optional, shall be presented at the proper Registration Office, by some person executing or claiming under the same, or, in the case of a copy of a decree or order, claiming under the decree or order, or by the representative or assign, of such person, or by the agent of such person, representative, or assign, duly authorized by power of attorney executed and authenticated in manner hereinafter mentioned. For the purposes of Section thirty-two, the powers of attorney next hereinafter mentioned shall alone be recognized (that is to say),—(*a*) if the principal at the time of executing the power of attorney resides in any part of British India in which this Act is for the time being in force, a power of attorney executed before and authenticated by the Registrar or Sub-Registrar within whose District

Sec. 33.

or Sub-District the principal resides: (*b*) if the principal at the time aforesaid resides in any other part of British India, a power of attorney executed before and authenticated by any Magistrate: (*c*) if the principal at the time aforesaid does not reside in British India, a power of attorney executed before and authenticated by a Notary Public, or any Court, Judge, Magistrate, British Consul or Vice-Consul, or representative of Her Majesty or of the Government of India: Provided that the following persons shall not be required to attend at any Registration Office or Court for the purpose of executing any such power of attorney as is mentioned in Clauses (*a*) and (*b*) of this Section: persons who by reason of bodily infirmity are unable without risk or serious inconvenience so to attend; persons who are in jail under Civil or Criminal process; and persons exempt by law from personal appearance in Court. In every such case the Registrar or Sub-Registrar or Judge (as the case may be), if satisfied that the power of attorney has been voluntarily executed by the person purporting to be the principal, may attest the same without requiring his personal attendance at the Office or Court aforesaid. To obtain evidence as to the voluntary nature of the execution, the Registrar or Sub-Registrar or Judge may either himself go to the house of the person purporting to be the principal, or to the jail in which he is confined, and examine him, or issue a commission for his examination. Any power of attorney mentioned in this Section may be proved by the production of it without further proof, when it purports on the face of it to have been executed before and authenticated by the person or Court hereinbefore mentioned in that behalf.

Sec. 34. Subject to the provisions contained in this Part and in Sections forty-one, forty-three, forty-five, sixty-nine, seventy-six, and eighty-six, no document shall be registered under this Act unless the persons executing such document, or their representatives, assigns, or agents authorized as aforesaid, appear before the Registering Officer within the time allowed for presentation: Provided that if, owing to urgent necessity or unavoidable accident, all such persons do not so appear, the Registrar, in cases when the delay in appearing does not exceed four months, may direct that, on payment of a fine not exceeding ten times the amount of the proper registration fee, the document may be registered. Such appearances may be simultaneous or at different times. The Registering Officer shall thereupon—(*a*) inquire whether, or not, such document was executed by the persons by whom it pur-

ports to have been executed, (*b*) satisfy himself as to the identity of the persons appearing before him and alleging that they have executed the document, and (*c*) in the case of any person appearing as a representative, assign, or agent, satisfy himself of the right of such person so to appear.

Sec. 35. If all the persons executing the document appear personally before the Registering Officer and are personally known to him, or if he be otherwise satisfied that they are the persons they represent themselves to be, and if they all admit the execution of the document; or, in the case of any person appearing by a representative, assign or agent, if such representative, assign or agent admits the execution; or, if the person executing the document is dead, and his representative or assign appears before the Registering Officer, and admits the execution, the Registering Officer shall register the document as directed in Sections fifty-eight to sixty-one inclusive. The Registering Officer may, in order to satisfy himself that the persons appearing before him are the persons they represent themselves to be, or for any other purpose contemplated by this Act, examine any one present in his office. If all or any of the persons by whom the document purports to be executed deny its execution, or if any such person appears to be a minor, an idiot, or a lunatic, or if any person by whom the document purports to be executed is dead, and his representative or assign denies its execution, the Registering Officer shall refuse to register the document. Nothing in Section thirty-four, or the former part of this Section, applies to copies of decrees or orders.

Appearance of Executants and Witnesses.

Part VII. Sec. 36. If any person presenting any document for registration desires the appearance of any person whose presence or testimony is necessary for the registration of such document, the Registering Officer may, in his discretion, call upon such Officer or Court as the Local Government from time to time directs in this behalf to issue a summons requiring him to appear at the Registration Office, either in person or by duly authorized agent, as in the summons may be mentioned and at a time named therein.

Sec. 37. The Officer or Court, upon receipt of the peon's fee payable in such cases, shall issue the summons accordingly, and cause it to be served upon the person whose appearance is so required.

Sec. 38. A person who, by reason of bodily infirmity, is unable, without risk or serious inconvenience, to appear at the Registration Office, a person in jail under Civil or Criminal process, and

persons exempt by law from personal appearance in Court, and who would but for the provision next hereinafter contained, be required to appear in person at the Registration Office, shall not be required so to appear. In every such case, the Registering Officer shall either himself go to the house of such person, or to the jail in which he is confined, and examine him, or issue a commission for his examination. The

Sec. 39.

law in force for the time being as to summonses, commissions, and compelling the attendance of witnesses, and for their remuneration in suits before Civil Courts, shall, save as aforesaid, and *mutatis mutandis*, apply to any summons or commission, issued, and any person summoned to appear under the provision of this Act.

Presentation of Wills and Authorities to adopt.

Part VIII.
Sec. 40.

The testator, or any person claiming as executor or otherwise under a will, may present it to any Registrar or Sub-Registrar for registration, and the donor or donee of any authority to adopt, or the adoptive son, may present it to any Registrar or Sub-Registrar for registration.

Sec. 41.

A will or an authority to adopt, presented for registration by the testator or donor, may be registered in the same manner as any other document. A will or authority to adopt, presented for registration by any other person entitled to present it, shall be registered if the Registering Officer is satisfied, (1) that the will or authority was executed by the testator or donor, as the case may be, (2) that the testator or donor is dead, and (3) that the person presenting the will or authority is, under Section forty, entitled to present the same.

Deposit of Wills.

Part IX.
Sec. 42.

Any testator may either personally or by duly authorized agent deposit with any Registrar the will in a sealed cover superscribed with the name of the depositor and the nature of the document.

Sec. 43.

On receiving such sealed cover, the Registrar, if satisfied that the depositor is the testator, or his duly authorized agent, shall transcribe in his Register Book No. 5 the superscription on such sealed cover, and note in the register and on the sealed cover the year, month, day, and hour of such presentation and receipt, together with the name of the depositor, and the name of each of the persons testifying to the identity of such depositor, and the inscription so far as it is legible on the seal

of the cover. The Registrar shall then place and retain the sealed cover in his fire-proof box. If the depositor of any such sealed cover wishes to withdraw it, he may apply to the Registrar with whom it has been so deposited for the delivery of the cover; and the Registrar, if satisfied as to the identity of the depositor with the applicant, shall deliver the cover accordingly. If, on the death of the depositor of a sealed cover under Section forty-two, application be made to the Registrar with whom it has been deposited to open the same, the Registrar, if satisfied that the depositor is dead, shall, in the applicant's presence, open the cover and copy, at the applicant's expense, the contents thereof in his Book No. 3. When such copy has been made, the Registrar shall re-deposit the original will. Nothing hereinbefore contained shall affect the provisions of the Indian Succession Act, Section two hundred and fifty-nine, or the power of any Court by order to compel the production of any will. But whenever any such order is made, the Registrar shall copy the will in his Book No. 3, and make a note on such copy that the original has been removed into Court in pursuance of the order aforesaid.

Sec. 44.

Sec. 45.

Sec. 46.

Effects of Registration and Non-Registration.

Part X. Sec. 47.

A registered document shall operate from the time from which it would have commenced to operate if no registration thereof had been required or made, and not from the time of its registration. All documents, not testamentary, duly registered under this Act, and relating to any property, whether moveable or immoveable, shall take effect against any oral agreement or declaration relating to such property, unless where the agreement or declaration has been accompanied or followed by delivery of possession. No document required by Section seventeen to be registered, shall affect any immoveable property comprised therein, or confer any power to adopt, or be received as evidence of any transaction affecting such property or conferring such power, unless it has been registered in accordance with the provisions of this Act. Every document of the kinds mentioned in Clauses (1) and (2) of Section eighteen, shall, if duly registered, take effect as regards the property comprised therein, against every unregistered document relating to the same property,

Sec. 48.

Sec. 49.

Sec. 50.

and not being a decree or order, whether such unregistered document be of the same nature as the registered document or not.

Explanation.—In cases where Act No. XVI. of 1864 or Act No. XX. of 1866 was in force in the place and at the time in and at which such unregistered document was executed, "unregistered" means not registered according to such Act, and, where the document is executed after the first day of July 1871, not registered under this Act.

Duties and Powers of Registering Officers.

(*A.*) *As to the Register Books and Indexes.*

Part XI. Sec 51. The following Books shall be kept in the several Offices hereinafter named (that is to say),—

In all Registration Offices—

Book 1, "Register of documents relating to Immoveable Property;"
Book 2, "Record of reasons for refusal to register;"
Book 3, "Register of wills and authorities to adopt;" and
Book 4, "Miscellaneous Register."

In the Offices of Registrars—

Book 5, "Register of Deposits of Wills."

In Book 1 shall be entered or filed all documents or memoranda registered under the first four Clauses of Sections seventeen and eighteen, and all other documents mentioned in Section eighteen, Clause (7), which relate to immoveable property. In Book 4 shall be entered all documents registered under Clauses (5) and (7) of Section eighteen, and not entered in Book 1. Nothing in the former part of this Section shall be deemed to require more than one set of books where the Office of a Registrar has been amalgamated with the Office of a Sub-Registrar. Sec. 52. The day, hour, and place of presentation and the signature of every person presenting a document for registration shall be endorsed on every such document at the time of presenting it; a receipt for such document shall be given by the Registering Officer to the person presenting the same; and, subject to the provisions contained in Section sixty-two, every document admitted to registration shall without unnecessary delay be copied in the book appropriated therefor according to the order of its admission. And all such books shall be authenticated at such intervals and in such manner as is from time to time prescribed by the Inspector-General. Sec. 53. All entries in

each book shall be numbered in a consecutive series, which shall commence and terminate with the year, a fresh series being commenced at the beginning of each year. In every office in which any of the books hereinbefore mentioned are kept, there shall be prepared current indexes of the contents of such books; and every

Sec. 54. entry in such Indexes shall be made, so far as practicable, immediately after the Registering Officer has copied, or filed a memorandum of, the document to which it relates. Two such indexes shall be made in all Registration Offices, and shall be named, respectively, Index No. I. and Index. No. II. Index No. I. shall

Sec. 55. contain the names and additions of all persons executing and of all persons claiming under every document copied into, or memorandum filed in, Book No. 1 or Book No. 3. Index No. II. shall contain such particulars mentioned in Section twenty-one, relating to every such document and memorandum as the Inspector-General from time to time directs in that behalf. A third Index, to be called Index No. III., shall contain the names and additions of all persons executing and of all persons claiming under every document copied into Book No. 4. Indexes Nos. I., II., and III. shall contain such other particulars, and shall be prepared in such form, as the Inspector-General from time to time directs. Every Sub-Registrar shall send to the Registrar to whom he is subordinate, at such in-

Sec. 56. tervals as the Inspector-General from time to time directs, a copy of all entries made by such Sub-Registrar during the last of such intervals in Indexes Nos. I. and II. Every Registrar receiving such copy shall file it in his office. Subject to the previous payment of the fees payable in that behalf, the Books Nos. 1 and 2 and the Indexes relating to Book No. 1 shall be at

Sec. 57. all times open to inspection by any person applying to inspect the same; and, subject to the provisions of Section sixty-two, copies of entries in such books shall be given to all persons applying for such copies. Subject to the same provisions, copies of entries in Books Nos. 3 and 4 and in the Indexes relating thereto shall be given to any person executing or claiming under the documents to which such entries respectively refer; but the requisite search for such entries shall be made only by the Registering Officer. Such copies shall be signed and sealed by the Registering Officer, and shall be admissible for the purpose of proving the contents of the original documents.

(B.) As to the Procedure on admitting to Registration.

Sec. 58. On every document admitted to registration, other than a copy of a decree or order, there shall be endorsed, from time to time, the following particulars, (that is to say),—(1) the signature and addition of every person admitting the execution of the document; and, if such execution has been admitted by the representative, assign, or agent of any person, the signature and addition of such representative, assign, or agent; (2) the signature and addition of every person examined in reference to such document under any of the provisions of this Act; and (3) any payment of money or delivery of goods made in the presence of the Registering Officer in reference to the execution of the document, and any admission of receipt of consideration, in whole or in part, made in his presence in reference to such execution. If any person admitting the execution of a document refuses to endorse the same, the Registering Officer shall nevertheless register it, but shall at the same time endorse a note of such refusal.

Sec. 59. The Registering Officer shall affix the date and his signature to all endorsements made under the last preceding Section relating to the same document and made in his presence on the same day.

Sec 60. After such of the provisions of Sections thirty-four, thirty-five, fifty-eight, and fifty-nine as apply to any document presented for registration have been complied with, the Registering Officer shall endorse thereon a certificate containing the word "registered," together with the number and page of the Book in which the document has been copied. Such certificate shall be signed, sealed, and dated by the Registering Officer and shall then be admissible for the purpose of proving that the document has been duly registered in manner provided by this Act, and that the facts mentioned in the endorsements referred to in Section fifty-nine have occurred as therein mentioned.

Sec. 61. The endorsements and certificate referred to and mentioned in Sections fifty-nine and sixty shall thereupon be copied into the margin of the Register Book, and the copy of the map or plan (if any) mentioned in Section twenty-one shall be filed in Book No. 1. The registration of the document shall thereupon be deemed complete, and the document shall then be returned to the person who presented the same for registration, or to such other person (if any) as he has nominated in writing in that behalf on the receipt mentioned in Section fifty-two.

Sec. 62. When a document is presented for registration

under Section nineteen, the translation shall be transcribed in the register of documents of the nature of the original, and, together with the copy referred to in Section nineteen, shall be filed in the Registration Office. The endorsements and certificate respectively mentioned in Sections fifty-nine and sixty shall be made on the original, and, for the purpose of making the copies and memoranda required by Sections fifty-seven, sixty-four, sixty-five, and sixty-six, the translation shall be treated as if it were the original.

Sec. 63. Every Registering Officer may, at his discretion, administer an oath to any person examined by him under the provisions of this Act. He may also, at his discretion, record a note of the substance of the statement made by each such person, and such statement shall be read over, or (if made in a language with which such person is not acquainted), interpreted to him in a language with which he is acquainted, and, if he admits the correctness of such note, it shall be signed by the Registering Officer. Every such note so signed shall be admissible for the purpose of proving that the statements therein recorded were made by the persons and under the circumstances therein stated.

(C.) *Special Duties of Sub-Registrar.*

Sec. 64. Every Sub-Registrar on registering a document relating to immoveable property not wholly situate in his own Sub-District shall make a memorandum thereof and of the endorsement and certificate thereon, and send the same to every other Sub-Registrar subordinate to the same Registrar as himself in whose Sub-District any part of such property is situate, and such Sub-Registrar shall file the memorandum in his Book No. 1.

Sec. 65. Every Sub-Registrar, on registering a document relating to immoveable property situate in more Districts than one, shall also forward a copy thereof and of the endorsement and certificate thereon, together with a copy of the map or plan (if any) mentioned in Section twenty-one, to the Registrar of every District in which any part of such property is situate other than the District in which his own Sub-District is situate. The Registrar on receiving the same shall file in his Book No. 1, the copy of the document and the copy of the map or plan (if any), and shall forward a memorandum of the document to each of the Sub-Registrars subordinate to him within whose Sub-District any part of such property is situate; and every Sub-Registrar receiving such memorandum shall file it in his Book No. 1.

(D.) *Special Duties of Registrar.*

Sec. 66. On registering any document not testamentary relating to immoveable property, the Registrar shall forward a memorandum of such document to each Sub-Registrar subordinate to himself in whose Sub-District any part of the property is situate. He shall also forward a copy of such document, together with a copy of the map or plan (if any) mentioned in Section twenty-one, to every other Registrar in whose District any part of such property is situate. Such Registrar, on receiving any such copy, shall file it in his Book No. 1, and shall also send a memorandum of the copy to each of the Sub-Registrars subordinate to him within whose Sub-District any part of the property is situate. Every Sub-Registrar receiving any memorandum under this Section shall file it in his Book No. 1.

Sec. 67. On any document being registered under Section thirty, Clause (*b*), a copy of such document and of the endorsements and certificate thereon shall be forwarded to every Registrar within whose District any part of the property to which the instrument relates is situate, and the Registrar receiving such copy shall follow the procedure prescribed for him in the first Clause of Section sixty-six.

(E.) *Controlling Powers of Registrars and Inspectors-General.*

Sec. 68. Every Sub-Registrar shall perform the duties of his office under the superintendence and control of the Registrar in whose District the office of such Sub-Registrar is situate. Every Registrar shall have authority to issue (whether on complaint or otherwise) any order consistent with this Act which he considers necessary in respect of any act or omission of any Sub-Registrar subordinate to him, or in respect of the rectification of any error regarding the Book or the office in which any document shall have been registered.

Sec. 69. The Inspector-General shall exercise a general superintendence over all the Registration Offices in the territories under the Local Government, and shall have power, from time to time, to frame rules consistent with this Act—providing for the safe custody of books, papers, and documents, and also for the destruction of such books, papers, and documents as need no longer be kept; declaring what languages shall be deemed to be commonly used in each District; declaring what territorial divisions shall be recognized under Section twenty-one; regulating the amount of fines imposed under Section

twenty-four; regulating the exercise of the discretion reposed in the Registering Officer by Section sixty-three; regulating the form in which Registering Officers are to make memoranda of documents; regulating the authentication by Registrars and Sub-Registrars of the books kept in their respective offices under Section fifty-one; declaring the particulars to be contained in Indexes Nos. I., II. and III., respectively; declaring the holidays that shall be observed in the Registration Offices; and generally regulating the proceedings of the Registrars and Sub-Registrars. The rules so framed shall be submitted to the Local Government for approval, and, after they have been approved, they shall be published in the *Official Gazette*, and shall then have the same force as if they were inserted in this Act. The Inspector-General may also, in the exercise of his discretion, remit wholly or in part the difference between any fine levied under Section twenty-four or Section thirty-four and the amount of the proper registration fee.

Sec. 70.

Refusal to Register.

Part XII. Sec. 71.

Every Registering Officer refusing to register a document, except (1) where the property to which the document relates is not situate within his District or Sub-District, or (2) where the Registering Officer, being a Registrar, declines to accept the document on the ground that it ought to be registered in the office of a Sub-Registrar, shall make an order of refusal, and record his reasons for such order in his Book No. 2, and endorse the words "registration refused" on the document, and, on application made by any person executing or claiming under the document, shall, without unnecessary delay, give him a copy of the reasons so recorded. No Registering Officer shall accept for registration a document so endorsed unless and until, under the provisions hereinafter contained, the document is directed to be registered. An appeal shall lie against an order of a Sub-Registrar refusing to admit a document to registration (whether the registration of such document is compulsory or optional) to the Registrar to whom such Sub-Registrar is subordinate if presented to such Registrar within thirty days from the date of the order, and the Registrar may reverse or alter such order: Any Registrar refusing to direct the registration of any document shall make an order of refusal and record the reasons for such order in his Book No. 2, and, on application made by any person executing or claiming under the document, shall, without unne-

Sec. 72.

cessary delay, give him a copy of the reasons so recorded. If a Registrar makes, under Section seventy-one or Section seventy-two, an order of refusal to register or to direct the registration of any document, or if he has made a like order under Section eighty-two or Section eighty-three of Act No. XX. of 1866, or if the Sub-Registrar has refused to register the document on the ground that the person, or one of the persons, by whom the document purports to have been executed has denied the execution, or if the Registrar has himself, as Sub-Registrar, made an order of refusal under Section seventy-one, any person claiming under such document, or his representative, assign, or agent authorized as aforesaid, may, within thirty days after the making of the order of refusal, apply by petition to the District Court, in order to establish his right to have the document registered. The petition* shall be in the form contained in the second Schedule, or as near thereto as

Sec. 73.

Sec. 74.

**Second Schedule.* (*Second Schedule.*)

Stamp
Eight annas.

To the Judge of the District Court (or To the Deputy Commissioner) of __________

The __________ day of __________ 187 .

The petition of *A. B.* of __________

Sheweth—

1. That by an instrument dated the __________ day of __________ and made between *C. D.* of the one part and your petitioner of the other part, certain lands were conveyed to your petitioner absolutely.

2. That such instrument was executed by the said *C. D.* on the __________ day of __________ 187 .

3. That the property to which such instrument relates is situate in the Sub-District of the Sub-Registrar of __________ and in the District of __________ .

4. That on the __________ day of __________ your petitioner presented the said instrument for registration under "The Indian Registration Act, 1871," in the Office of the said Sub-Registrar.

5. That the said Sub-Registrar thereupon made an order of refusal, dated the __________ day of __________ 187 , to register the said instrument and gave your petitioner a copy, which is filed herewith, of the reasons for such order.

circumstances permit, and shall be accompanied by copies of the reasons recorded under Sections seventy-one and seventy-two; the statements in the petition shall be verified by the petitioner in manner required by law for the verification of plaints, and the petition may be amended by permission of the Court. The Court
Sec. 75. shall fix a day for the hearing of the petition, not less

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6. That your petitioner on the——————day of—————— appealed to the Registrar of—————— against such order.

7. That the said Registrar thereupon made an order of refusal, dated the—————— day of——————to direct the registration of the said instrument and gave your petitioner a copy, which is filed herewith, of the reasons for such order.

8. That the reasons referred to in paragraphs 5 and 7 of this petition are, as your petitioner submits, insufficient.

Your petitioner therefore prays that your Honor will order the said Sub-Registrar to register the said instrument.

A. B.

Another form.

Stamp
Eight annas.

To the Judge of the District Court (or To the Deputy Commissioner) of——————

The——————day of——————187 .

The petition of *A. B.* of——————

Sheweth—

1. That by an instrument dated the——————day of—— and made between *C. D.* of the one part and your petitioner of the other part, certain lands were conveyed to your petitioner by way of mortgage to secure the sum of one thousand rupees.

2. That such instrument was executed by the said *C. D.* on the——————day of——————187 .

3. That the property to which such instrument relates is situate in the Sub-District of the Sub-Registrar of——————and in the District of——————.

4. That on the——————day of——————your petitioner presented the said instrument for registration under "The Indian Registration Act, 1871," in the Office of the said Sub-Registrar, and the said *C. D.* appeared personally before the said Sub-Registrar and falsely denied the execution of the said instrument.

5. That the said Sub-Registrar thereupon made an order of refusal dated the ——————day of——————187 to register the said instrument, and gave your petitioner a copy, which is filed herewith, of the reasons for such order.

than two days after the service next hereinafter mentioned, and shall direct a copy of the petition, with a notice at the foot thereof of the day so fixed, to be served on the Registering Officer and on such other persons (if any) as the Court thinks fit; and the provisions of the Code of Civil Procedure as to the service and endorsement of summonses shall apply, *mutatis mutandis*, to copies of petitions under this Section. The Court may summon and enforce the attendance of witnesses and compel them to give evidence, and, on the day so fixed as aforesaid, or on any day to which the hearing of the petition may be adjourned, shall inquire—(*a.*) whether the document has been executed, and (*b.*) whether the requirements of the law for the time being in force have been complied with on the part of the petitioner so as to entitle the document to registration. If it finds that the document has been executed and that the said requirements have been complied with, the Court shall order the document to be registered, and if the document be duly presented for registration within thirty days after the making of such order, the Registering Officer shall obey the same, and thereupon shall, so far as may be practicable, follow the procedure prescribed in Sections fifty-eight, fifty-nine, and sixty. Such registration shall take effect as if the document had been registered when it was first duly presented for registration. Provided that, when the Officer presiding over the District Court has himself, as Registering Officer, made any order complained of under this Section, the petition shall, within sixty days after the making of such order, be presented to the High Court, and the provisions contained in the former part of this Section shall, *mutatis mutandis*, apply to such petition and the order (if any) thereon. The District Court or the High Court, as the case may be, may direct by whom the whole or any part of the costs of any proceedings before it under this Part shall be paid, and such costs shall be recoverable as if they had been awarded in a suit under the Code of Civil Procedure. No appeal lies from any order made under this Section.

Sec. 76.

6. That your petitioner has complied with the requirements of the said Act so far as it has been possible for him to do so.

Your petitioner therefore prays that your Honor will order the said Sub-Registrar to register the said instrument.

A. B.

Form of Verification.

I, *A. B.*, the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) *A. B.*

Fees for Registration, Searches, and Copies.

Part XIII. Sec. 77. Subject to the approval of the Governor-General in Council, the Local Government shall prepare a table* of fees payable—for the registration of documents: for searching the registers: for making or granting copies of reasons, entries, or documents, before, on, or after, registration; and of extra or additional fees payable—for every registration under Section thirty: for the issue of commissions: for filing translations: for attending at private residences: and for such other matters as appear to the Local Government necessary to effect the purposes of this Act. The Local Government may from time to time, subject to the like approval, alter such table. A table of the fees so payable shall be published in the *Official Gazette*, and a copy thereof in English and the Vernacular language of the District shall be exposed to public view in every Registration Office. Sec. 78. All fees for the registration of documents under this Act shall be payable on the presentation of such documents.

**Table of Fees under Section 77 of "The Indian Registration Act of 1871."*

Notification G. O. Judicial Department, 26th April 1872.

1.—Registration of documents in Books I. and IV.					
(a.)	When the length does not exceed 300 words, and the value does not exceed Rs. 50	Rs.	0	8	0
(b.)	When the length exceeds 300 words, and the value does not exceed Rs. 50	„	1	0	0
(c.)	When the value exceeds Rs. 50, but does not exceed Rs. 100	„	1	0	0
(d.)	Do. do. Rs. 100, do. do. 500	„	1	8	0
(e.)	Do. do. Rs. 500, do. do. 1,000	„	2	0	0
(f.)	And for each additional Rs. 1,000 or part thereof	„	0	8	0
	Provided that the maximum shall not exceed Rs. 50.				
2.—Registration of wills and authorities to adopt in Book III.					
(a.)	Opening a sealed cover and entering the contents in the Register. Copying fee at the prescribed rate, plus	„	2	0	0
(b.)	Will or authority to adopt, presented open	„	4	0	0
3.—Registration of sealed covers in Book V.					
(a.)	Deposit of a sealed cover purporting to contain a will	„	2	0	0
(b.)	Withdrawal of any such sealed cover	„	2	0	0
4.—Search or Inspection:					
	For the first year, in the books of which search is made	„	1	0	0
	For every other year	„	0	4	0
	Provided that no fee under this Article shall exceed the sum of Rs. 5.				

Note.—Every application for the grant of a certified copy, except at the time of the registration of a document, shall be considered as an application for search.

Penalties.

Part XIV. Sec. 79.

Every Registering Officer appointed under this Act and every person employed in his office for the purposes of this Act, who, being charged with the endorsing, copying, translating or registering of any document presented or deposited, under the provisions, endorses, copies, translates or registers such document in a manner which he knows or believes to be incorrect,

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5.—Making or granting copies of reasons, entries or documents for the benefit of any person or for transmission to any office.				
(a.) English. Every 100 words, or portion of 100 words . . .	Rs.	0	2	0
(b.) Vernacular. Every 100 words or portion of 100 words . .	„	0	1	0
6.—Attesting Powers of Attorney.				
(a.) Special Power.	„	0	8	0
(b.) General Power	„	1	0	0
7.—Filling a translation, An extra fee of	„	1	0	0
8.—Registration by Registrar of Madras under Section 30 (b.) Extra fee of	„	10	0	0
9.—Registration by a Registrar under Section 30 (a) unless the document is registered in consequence of the Sub-Registrar being a party interested in the transaction to which such document relates. Extra fee of	„	5	0	0
10.—Issue of Commission, or attendance at a private residence or jail.				
(a.) For attendance under Section 31 at a private residence for registration, or acceptance of any one document, will, or authority to adopt, travelling allowance shall be paid, with an extra fee of	„	10	0	0
(b.) Before the issue of a Commission, or before the Registering Officer or Judge personally proceeds to any dwelling-house or jail, to obtain evidence as to the voluntary character of the execution of a Power of Attorney under Section 33, or for the examination of any person under Section 38, a fee shall be paid, as follows, on account of every person exempted from appearance:—				
(1.) If the person be exempted on account of bodily infirmity such as to make it impossible, without risk of life, to attend the Registration Office, or because confined in jail .	„	5	0	
(2.) If the person be exempted on account of sickness of any other kind, or as a person exempt by law from personal appearance in Court	„	10	0	
And, in addition, travelling allowance shall be paid to the Registering Officer, or Judge, or any person to whom the Commission is issued.				

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intending thereby to cause, or knowing it to be likely that he may thereby cause injury, as defined in the Indian Penal Code, to any person, shall be punished with imprisonment for a term which may extend to seven years, or with fine, or with both. Whoever commits any of the following offences shall be punishable with imprisonment for a term which may extend to seven years, or with fine, or with both:—(*a.*) intentionally makes any false statement, whether on oath or not, and whether it has been recorded or not, before any Officer acting in execution of this Act, in any proceeding or enquiry under this Act, (*b.*) intentionally delivers to a Registering Officer in any proceeding under Section nineteen or Section twenty-one a false copy or translation of a document, or a false copy of a map or plan, (*c.*) falsely personates another, and in such assumed character presents any document, or makes any admission or statement, or

Sec. 80.

Provided that, where two or more persons who execute the same document reside together, only one Commission fee shall be charged so far as those persons are concerned.

(*c.*) If the services of a female are required, a further fee of . . Rs. 5 0 0

11.—Memorandum under Sections 64, 65, 66, and 67.

Each copy required . . . . „ 0 8 0

II.—When a duplicate or counterpart of a document may be presented for registration at the same time as the original document, the registration of such duplicate or counterpart shall be charged for at the rate prescribed for certified copies, unless the copying fee is higher than the ordinary fee.

III.—In leases for periods not exceeding one year, the total rent payable for the whole term shall be the value. In other leases one year's rental shall be the value. In all cases the fine or premium, if any, shall be added to the value.

IV.—If the rent is payable in kind, the value shall be determined from the stamp, but if the lease bears no stamp, the value of the grain shall be calculated at the current rates.

V.—The value in the case of all other documents in which no value is expressed, or in which it is not fully expressed, shall be the maximum amount which the stamp borne by the document shall suffice to cover, but if the value cannot be determined from the stamp, the fee shall be 5 Rupees.

VI.—The fees for serving summonses and for the remuneration of witnesses shall be regulated according to the scale in force in the principal Court of Original Civil Jurisdiction in the District.

VII.—Registrars shall be allowed travelling allowance at the rate of 4 Annas a mile, and Sub-Registrars at the rate of 2 Annas a mile for proceeding to, and returning from, any private residence or jail.

VIII.—In the event, however, of the Registering Officer being a Covenanted or Commissioned Officer, the travelling allowance shall be calculated at the rate of 8 Annas a mile.

IX.—Any person deputed by a Registrar or Sub-Registrar to take an examination at a private residence shall be allowed travelling allowance at the rate of 2 Annas a mile.

"causes any summons or commission to be issued, or does any other act in any proceeding or enquiry under this Act, (*d.*) abets within the meaning of the Indian Penal Code any thing made punishable by this Act. A prosecution for any offence under this Act coming to the knowledge of a Registering Officer in his official capacity may be instituted by or with the permission of the Inspector-General, the Branch Inspector-General of Sindh, the Registrar or the Sub-Registrar, in whose territories, District or Sub-District, as the case may be, the offence has been committed. Offences punishable under this Act shall be triable by any Court or Officer exercising powers not less than those of a Subordinate Magistrate of the first class: Provided that in imposing penalties under this Act, no such Court or Officer shall exceed the limits of jurisdiction prescribed by the Law for the time being in force as to such Court or Officer. All fines imposed under this Act may be recovered, if for offences committed outside the limits of the Presidency Towns, in the manner prescribed by the Code of Criminal Procedure and if for offences committed within those limits in the manner prescribed by any Act regulating the Police of such towns for the time being in force. Every Registering Officer appointed under this Act shall be deemed a Public Servant within the meaning of the Indian Penal Code. Every person shall be legally bound to furnish information to such Registering Officer when required by him to do so. And in Section two hundred and twenty-eight of the same Code, the words "judicial proceeding" shall include any proceeding under this Act.

Sec. 81.

Sec. 82.

Miscellaneous.

Part XV. Sec. 83. Documents (other than wills) remaining unclaimed in any Registration Office, for a period exceeding two years, may be destroyed. No Registering Officer shall be liable to any suit, claim or demand by reason of anything in good faith done or refused in his official capacity. Nothing done in good faith pursuant to this Act, or any Act hereby repealed, by any Registering Officer, shall be deemed invalid merely by reason of any defect in his appointment or procedure. Notwithstanding anything herein contained, it shall not be necessary for any Officer of Government, or for the Administrator-General of Bengal, Madras or Bombay, or for any official Trustee, or for the Sheriff, Receiver or Registrar of a

Sec. 84.

Sec. 85.

Sec. 86.

High Court, to appear in person or by agent at any Registration Office in any proceeding connected with the registration of any instrument executed by him in his official capacity, or to sign as provided in Section fifty-eight. But when any instrument is so executed, the Registering Officer to whom such instrument is presented for registration may, if he think fit, refer to any Secretary to Government or to such Officer of Government, Administrator-General, Official Trustee, Sheriff, Receiver or Registrar, as the case may be, for information respecting the same, and, on being satisfied of the execution thereof, shall register the instrument.

Exemptions from Act.

Sec. 87. Nothing contained in this Act or any Act hereby repealed shall be deemed to require, or to have at any time required, the registration of any of the following documents or maps:—(*a.*) Documents issued, received, or attested by any Officer engaged in making a settlement or revision of settlement of land revenue, and which form part of the records of such settlement. (*b.*) Documents and maps issued, received, or authenticated by any Officer engaged on behalf of Government in making or revising the survey of any land, and which form part of the record of such survey. (*c.*) Documents which, under any law for the time being in force, are filed periodically in any Revenue Office by *patwárís* or other Officers charged with the preparation of village records. (*d.*) *Sanads, inám* title-deeds, and other documents purporting to be or to evidence grants or assignments by Government of land or of any interest in land. But all such documents and maps shall, for the purposes of Sections forty-eight and forty-nine, be deemed to have been and to be registered in accordance with the provisions of this Act.

Sec. 88. Subject to such rules and the previous payment of such fees as the Local Government from time to time prescribes in this behalf, all documents and maps mentioned in Section eighty-seven, Clauses (*a*), (*b*), and (*c*), and all registers of the documents mentioned in Clause (*d*), shall be open to the inspection of any person applying to inspect the same, and, subject as aforesaid, copies of such documents shall be given to all persons applying for such copies.

Sec. 89. From the first of July to the first of October 1871 in the territories respectively administered by the Chief Commissioners of Oudh and British Burmah, a power of attorney not duly executed according to the provisions of Section thirty-three shall, notwithstanding anything therein contained, be deem-

ed to have been duly executed under the provisions of the same Section, if the Registering Officer is satisfied that it has been executed in good faith, and if a power of attorney attested under the provisions of this Act cannot be obtained within the time during which the document sought to be registered can under such provisions, be accepted for registration. All rules relating to registration heretofore

Sec. 90. enforced in British Burmah shall be deemed to have had the force of law, and no suit or other proceeding shall be maintained against any Officer or other person in respect of anything done under any of the said rules.

2. The following are the Rules under Section 69 of the Indian Registration Act No. VIII. of 1871. (Notification, Judicial Department, dated 20th June 1871.)

PART I.

GENERAL RULES.

Documents.

1. The following languages shall be deemed to be commonly used in the Districts and Sub-Districts hereinafter named:—

Telugu.

Districts of Ganjam, Vizagapatam, Godavery, Krishna, Nellore, Cuddapah, Kurnool, Bellary, Madras and North Arcot.

In Salem, Sub-Districts of Oossoor and Denkincottah.

Tamil.

Districts of Madras, Chingleput, North Arcot, South Arcot, Tanjore, Tinnevelly, Madura, Trichinopoly, Salem, Coimbatore, and Neilgherry.

Canarese.

Districts of South Canara and Bellary.

In Coimbatore, Sub-District of Collegal.

In Salem, Sub-Districts of Oossoor and Denkincottah.

Malayalam.

Districts of Calicut and Tellicherry.

Hindustani.

District of Madras.

Sub-Districts of Kurnool, Arcot, Vellore and Trichinopoly

Uriya.

In Ganjam, Sub-Districts of Goomsur, Aska, Poorooshotmapur, Ganjam, Berhampoor, Teckaly and Purlah Kemidy.

In Vizagapatam, Sub-Districts of Gunupur, Royagudda, and Mahadeviputtee.

Documents writtten in English, Telugu or Tamil, may be presented in any Office in which the Registering Officer understands these languages. (Sec. 19.)

2. The term "territorial division", as used in "the Indian Registration Act, 1871", shall, as far as practicable, include

(1.) The Registration District;

(2.) The Registration Sub-District;

(3.) The Talook, Jaghir, Zemindary or Proprietory Estate;

(4.) Any well known division thereof, such as a *Mootah*, *Hoondah*, *Khundum*, *Firka*, *Magany*, *Amshom*, &c., and

(5.) The village, hamlet, or suburb in which the property referred to in a registrable document is situated. But if the property is described in the document relating thereto by a specific reference to a registered instrument, in which the above particulars are already given, they need not be repeated. (Sec. 21.)

Time.

3. The fines for delays in presentation and attendance under Sections 24 and 34 shall be regulated as follows:—

When the delay does not exceed one week after the expiration of the time allowed for presentation or attendance.	A fine equal to the proper registration fee.
When the delay exceeds one week, but does not exceed one calendar month.	Do. twice do.
When the delay exceeds one month, but does not exceed two months.	Do. five times do.
When the delay exceeds two months, but does not exceed four months.	Do. ten do. do.

Presentation.

4. All parties bringing documents for registration shall take them direct to the Registering Officer, and not to one of his Clerks or Peons. If there is any informality attendant on this presentation of a nature

which can be remedied, the Registering Officer shall give the parties such information as may be necessary, and return the document with a view to its being presented again in due form. If for instance the document is presented in the wrong office, he will inform them where they should go. If the parties have come without the prescribed fee, if an agent has come without a power of attorney or without such a power as the Act requires, if the description of the property is insufficient to identify the same, if the document is one which ought to be accompanied by a translation and copy, or if it contains a map of which copies are required for transmission to other offices, or if there are interlineations, alterations, erasures, or blanks which are not attested, the Registering Officer will explain what is wanted. If however there are none of these obstacles to the reception of the document, or if the document is presented again after these objections have been removed, he shall at once endorse on it the date, hour and place of presentation, and the signature of every presenting party. The Stamp will then be examined. If it is found insufficient, the document must be impounded under Section 23 of Act XVIII. of 1869, and registration suspended. The date must also be examined. If the prescribed period is passed, but the document is still admissible on payment of a penalty, registration must, in the case of a Sub-Registrar, be suspended pending a reference to the Registrar. (Secs. 32 and 52.)

5. Any person who becomes surety for the repayment of a loan or the fulfilment of a contract and in that capacity affixes his signature to a document, any person who endorses a negotiable document, and any person who signs a receipt or discharge endorsed on a document shall be held to be an executing party. The parties to an award of arbitration shall not be held to be executing parties, although their signatures may appear on the award. In the case of documents executed by a duly constituted Attorney, such Attorney shall be held to be the executing party for the purposes of Sections 32, 34, 35 and 58, but for the purposes of Section 55, the principal shall be held to be executing party. (Secs. 32 & 34.)

6. The identity of the parties appearing before the Registering Officer should, if possible, be proved by the testimony of persons who are personally known to himself, or when this is not procurable, by the most trustworthy evidence which may be available. The attesting witnesses to a document need not necessarily be examined at all, as what is ordinarily required is not proof of execution, but proof of identity.

It may often be inconvenient to such persons to come in from their villages, and they may, after all, be strangers or obscure persons with whose testimony the Registering Officer ought not to be satisfied. (Sec. 34.)

7. The term "representative", as used in the Indian Registration Act 1871, includes not only the guardian of a minor, and the committee or other legal curator of a lunatic or idiot, but also the executors, administrators and heirs of a deceased person. Satisfactory proof of the right of any person to appear in any of these capacities must be adduced before he is permitted to admit or deny execution of any document presented for registration. (*Ib.*)

8. It shall form no part of the Registering Officer's duty to enquire into the validity of the documents brought to him for registration, or to attend to any written or verbal protest against the registration of a document, based on the ground that the executing party had no right to execute the document tendered for registration. But registration may be objected to on any of the following grounds:—

(*a.*) That the parties appearing or about to appear before the Registering Officer are not the persons they profess to be.

(*b.*) That the document is forged.

(*c.*) That the person appearing as a representative, assign or agent has no right to appear in that capacity.

(*d.*) That the executing party is not really dead, as alleged by the party applying for registration.

(*e.*) That the executing party is a minor, an idiot, or a lunatic. (*Ib.*)

9. As a general rule, registration shall take place in public, but the Registering Officer may, on the application of the parties, and if he shall think proper, exclude the public during the course of any enquiry. (*Ib.*)

10. Documents executed by persons who are unable to read shall be read out, and, if necessary, explained to the parties, and the Registering Officer shall ascertain that they clearly understand the purport of the document executed by them. Documents written in a language not understood by the executing party shall, in like manner, be interpreted to him. (*Ib.*)

Enforcement of Attendance.

11. Any person requiring a summons to be issued under Section 36 shall deposit the process or peon's fee payable in such cases, as well as the amount of expenses to be paid to the person summoned. The

sum so deposited shall be remitted by the Registering Officer to the Officer whose duty it may be to issue the summons. At Madras this duty shall devolve on the Police Magistrate, and elsewhere on the Sub-Magistrate, in whose jurisdiction the person summoned resides. If the person, without lawful excuse, fails to comply with the summons, the Registering Officer shall report the fact to the Officer who issued the summons in view to steps being taken to enforce the attendance of such person under Section 168 of Act VIII. of 1859. (Secs. 36, 37 & 39.)

Miscellaneous.

12. Every Registering Officer shall be supplied with a book containing printed forms of receipts (Section 52), with spaces, on the reverse, for nominations and discharges. (Section 61.) The entries shall be made and signed in duplicate, one part remaining as a counterfoil and the other part being cut off and given to the presenting party. This shall afterwards be returned by the party authorized to receive the document, and shall then be pasted on again to the counterfoil. In the event of the receipt being lost, the person who should have produced it may, on making a declaration to that effect and signing the counterfoil, receive the document. If a receipt is not presented at the prescribed time, the nomination may be revoked in the counterfoil by the person by whom it was made, and he shall in that case receive the document himself. The address of a person nominated to receive a document shall, if necessary, be recorded in the counterfoil, with a view to his being communicated with, in the event of his failing to appear. A document shall, if possible, be returned registered on the day of its admission to registration, or at the latest, in a day or two afterwards, and in every case the presenting party shall be informed on what day and at what hour the document will be ready for delivery. (Secs. 52 & 61.)

13. The fee for a search shall entitle the applicant to read the entry for the finding of which the fee has been paid, or to have it read to him, but it shall not entitle him to take a copy of the entry. If a search should prove fruitless, the fee shall not be refunded, but the applicant shall, if he wishes it, receive a certificate stating that the entry sought for has not been found in the Books. (Sec. 57.)

14. If a person applying for a certified copy is able to specify the number and year of the instrument, or the page and volume of the Book in which it is entered, or the date on which it was admitted to

registration, the fee for a certified copy shall alone be levied, but if a search is necessary, the fee for a search must be levied as well as that for a certified copy. In reckoning the number of words every figure, initial or abbreviation shall count as a word. (Sec. 57.)

15. Government Officers, who may require to search the Registers or to take copies of entries for *bonâ fide* public purposes, shall be permitted to do so without payment of any fee. (*Ib.*)

16. In complying with any requisition made by a Court which involves a search or the preparation of a copy of any document, the Registering Officer shall forward to such Court a memorandum of the fees payable on that account, in view to the amount of such fees being remitted by the Court to the Registering Officer. In like manner, when a Registering Officer receives a summons to produce any Register Books in Court, he shall apply to the Court issuing the summons for the payment of the travelling and other expenses to be defrayed by him, or by any of his Clerks, in passing to and from the Court; and, in the case of any such Clerk, the Registering Officer shall also apply for the payment of the expense of employing a substitute, which shall be calculated at one rupee per diem. (Secs. 46 & 57.)

17. The Offices of all Registrars and Sub-Registrars shall be open for six hours daily, Sundays and holidays excepted. The usual hours shall be from 11 A. M. to 5 P. M., and if these hours are changed, a notice to that effect shall be affixed in the Office for the information of the public, and a report thereof made to the Inspector-General or Registrar. Any Registration Office may be open, if necessary, for more than six hours. (Sec. 69.)

18. The same holidays shall be allowed in Registration Offices as in all other Government Offices.

General.

Christmas with New Year's day	8 days.
Easter	4 do.
Queen's Birth-day	1 day.

Or such number of days as may be announced in the *Ft. St. George Gazette.*

To Christians.

Ash-Wednesday	1 day
Ascension Day	1 do.

To Roman Catholics.

Corpus Christi	1 day.

To Hindoos.

Pongul	2 days
Mahālaya Amāvāsia	1 day.
Dassara feast	1 do.
Dīpāvalee feast	1 do.
Lunar Eclipse, when between 8 A. M. and 6 P. M.	1 do.
Solar Eclipse	1 do.
Vaikoonta Yōkādasee	1 do.

Vaishnava Sect.

Triplicane feast in April	1 do.
Krishnajayantee	1 do.

Siva Sect.	
Sivarätree	1 day.
Telugu.	
New Year's day	1 do.
Tamil.	
New Year's day	1 do.
Wearing Thread.	
Auvani Auvatam	1 day.
Mahomedans.	
Bukreed	2 days.
Moharum	4 do.
Shub-i-burat	1 day.
Ramzan	1 do.

Every Saturday may be a half holiday, or every alternate Saturday a whole holiday, if the state of business in the office admits of it. (Sec. 69.)

19. In the event of a registered document being left unclaimed for more than one month from the date of its admission to registration, it shall not be returned, unless a fine of one rupee be paid for every month or part of a month during which it may have remained unclaimed beyond the above period. In such case the document may be delivered, on payment of the fine, to any person recorded as executing or claiming under it. The Inspector-General may, in his discretion, remit the fine when it appears to him that its exaction would be productive of injustice or hardship. (*Ib.*)

20. All unclaimed documents may be destroyed when the period allowed, viz. two years, has been exceeded, unless the Officer in whose custody they are should see some special reason for keeping them. In the event of a registered instrument being destroyed, a note showing the date on which it was destroyed, shall be entered in the volume in which it has been copied. In the event of the instrument being one of which registration has been refused, a similar entry shall be made in the page of Book 2 containing the order of refusal. Lists of documents lying unclaimed shall be hung up in every Registration Office, and shall from time to time be published in the *District Gazette.* Notice shall also be given by letters, service bearing, addressed to the persons entitled to receive the documents lying unclaimed. (Secs. 83 & 69.)

21. Applications for the remission of fines levied under Section 24 and 34 and Rule 19 may be lodged with the Registering Officer, who shall in that case forward the same with such report as he may deem necessary. (Sec. 70.)

22. When registration is refused because the document has been presented in the wrong office or in an office in which the acceptance of the document is left to the discretion of the Registrar, no order of refusal shall be entered in Book 2. In all other cases the reason, or if there is more than one reason, all the reasons for refusal shall be

at once recorded. They will usually come under one or more of the following heads. (Secs. 71 & 73.)

I.—That the document is written in a language, which the Registering Officer does not understand and which is not commonly used in the District, and that it is unaccompanied by a true translation and a true copy. (Sec. 19.)

II.—That it contains unattested interlineations, blanks, erasures, or alterations. (Sec. 20.)

III.—That the description of the property is insufficient to identify it. (Sec. 21 (*a*), (*b*) and Sec. 22.)

IV.—That the document is unaccompanied by a copy or copies of any map or plan which it contains. (Sec. 21 (*c*).)

V.—That it is presented after the prescribed time. (Secs. 23, 24, 25, & 76.)

VI.—That it is presented by a person who has no right to present it. (Secs. 32, 33, 40 & 43.)

VII.—That the executing parties or their representatives, assigns or agents have failed to appear within the prescribed time. (Sec. 84.)

VIII.—That the Registering Officer is not satisfied as to the identity of any person appearing before him, and alleging that he has executed the document. (Secs. 34 & 43.)

IX.—That the Registering Officer is not satisfied as to the right of any person appearing as a representative, assign, or agent, so to appear. (Secs. 34 & 40.)

X.—That execution is denied by any person, purporting to be an executing party, or by his agent. (Sec. 35.)

XI.—That the person purporting to have executed the document is a minor, an idiot or a lunatic. (*Ib.*)

XII.—That execution is denied by the representative or assign of any deceased person, by whom the document purports to have been executed. (*Ib.*)

XIII.—That the alleged death of any person by whom the document purports to have been executed has not been proved. (Secs. 35 & 41.)

XIV.—That the Registering Officer is not satisfied as to the fact of execution, in the case of any will or authority to adopt, presented after the death of the testator or donor. (Sec. 41.)

XV.—That a cover containing a will is not sealed, or is not superscribed with the name of the depositor and the nature of the document. (Sec. 42.)

XVI.—That the prescribed fees or fines have not been paid. (Secs. 78, 24 & 34.)

23. A receipt shall be given for all fees and fines levied. When the fees consist of several items, each item shall be separately entered, so as to admit of any overcharge being traced. In the case of copying fees, the number of words shall be entered and, in the case of mileage, the number of miles. In every case the Registering Officer, who is responsible for levying the fee, must determine in the first instance what the fee is. After it has been paid, the presenting party may, if he is dissatisfied, refer the question to the Registrar, who shall, if he thinks there has been an overcharge, order the Sub-Registrar to

refund the difference between the proper fee and that levied. If the decision is an adverse one, and the party is still dissatisfied, he may make a further reference to the Inspector-General. (Secs. 78 & 79.)

24. If a Power of Attorney is executed by several persons, a separate attestation fee shall be levied on every signature which requires attestation.. (Secs. 77 & 78.)

25. If the Registering Officer is required to attend at the same time and place for the purpose of attesting several signatures to a joint Power of Attorney, or of attesting several Powers of Attorney executed by one person, or of registering two or more documents required for the completion of a single transaction, only one attendance fee shall be levied. (*Ib.*)

26. No fees or fines shall be brought permanently into account, until an instrument has been admitted to registration, and in the event of registration being refused, any fee or penalty which may have been levied shall be refunded, except fees for commissions, summonses, and attendances, and travelling allowances. (*Ib.*)

27. Documents executed by a Government Officer or by any one of the public functionaries named in Section 86, as well as documents executed on the one part by such Government Officer or public functionary and on the other part by any other person, shall not be admitted to registration, unless they are presented at the proper Registration Office by such other person, or by a person claiming under the same, or by the agent, representative or assign of any of these persons respectively. (Sec. 86.)

PART II.

DEPARTMENTAL RULES.

28. The seal shall always remain in the personal custody of the Registering Officer. Care shall be taken to produce a distinct and legible impression with it and for this purpose a pad and printing ink shall be used whenever practicable. The seal shall be used in authenticating. (*a*) The certificate endorsed on a registered instrument under Section 60. (*b*) Powers of Attorney attested by a Registrar or Sub-Registrar under Section 33. (*c*) Commissions issued under Sections 33 and 38. (*d*) Certified copies of entries under Section 65. (*e*) Memoranda and copies forwarded under Sections 64, 65, 66, and 67. If a Registering Officer should find himself temporarily unprovided with the prescribed seal, registration shall nevertheless go on as usual, and such documents

as may be admitted to registration shall remain in the Registering Officer's custody, until the seal can be affixed to the certificate. (Sec. 15.)

29. The Registers shall contain 500 pages and shall be prepared in the forms hereunto appended. Books 1 and 4 may be supplied in loose sheets to Offices in which there is a probability of more than four instruments per diem being entered in either, and in which arrangements can be made for binding each volume, when complete, under the immediate eye of the Registering Officer. If the volumes cannot be bound in this manner, two or more bound volumes may be kept up simultaneously. In the former case all instruments bearing odd numbers will be entered in one, and instruments bearing even numbers in the other. If more than two volumes are kept up simultaneously, corresponding arrangements must be made. A file book shall also be supplied, corresponding with Book I., and similarly paged. In it shall be filed all true copies and translations of documents received under Sections 19 and 62, and all copies or memoranda of registered instruments received under Sections 64, 65, 66, and 67. This volume shall have a number assigned to it in the general series of Book I., as soon as it is brought into use, and, when complete, it shall, if necessary, be bound. (Secs. 16 & 51.)

30. Every Sub-Registrar shall on the 1st April submit a return of registers, indexes, and forms received and expended during the past official year, and on the 1st January an indent for such books and forms as may be required for the consumption of the next official year. Every Registrar shall as soon as possible after the 1st April, submit a return of all registers, indexes and forms received and issued by him during the past year, and the balance on hand both in his own office and in the offices of the Sub-Registrars subordinate to him. He shall also, as soon as possible after the 1st January, submit an indent for such books and forms as may be required for his own use and that of the Sub-Registrars during the next official year. On receipt of the requisite books and forms from the Inspector-General, the Registrar shall furnish each of his Sub-Registrars with a supply of books and forms sufficient for the consumption of one year, in addition to which there shall be a small reserve stock in each Sub-Registrar's Office, as well as in his own. Every volume shall be carefully examined by the Sub-Registrar as soon as it reaches him, and any volume which may be found damaged or incomplete shall be put aside with a memorandum

pasted into it, stating in what particulars it is defective. A copy of this memorandum shall be forwarded to the Registrar, who shall thereupon take such steps as may be necessary to complete, correct or replace the volume. Under the above arrangements no Officer should ever be unprovided with the requisite registers, but if owing to any unavoidable accident such a contingency should arise, instruments tendered for registration shall nevertheless be received as usual, the necessary enquiries shall be held, and the prescribed endorsements shall be made. But as the certificate cannot be added until the instrument is copied into the register, all such instruments must remain in the Registering Officer's custody, until the process of registration has been completed. (Sec. 16.)

31. Notes of interlineations, erasures, or alterations must be so prepared as to show precisely what word or words have been interlined, erased, or altered. In the majority of cases the simplest plan will be to underscore the particular word or words, and to write the letters *a, b, c, d* or the figures (1), (2), (3), (4) above, with corresponding marginal references or foot notes. (*a*) Interlineation (or erasure, etc.) (Sec. 20.)

32. If a word in the original is mis-spelt, or if a word is by mistake repeated, or if some word necessary to complete the sense is omitted, the error or omission may be indicated by underscoring the word or words in which it occurs and by writing a letter or figure above, with a corresponding marginal entry or foot note. (*a*) Sic. but no attempt shall be made to correct the error or supply the omission. (*Ib.*)

33. Sometimes a space is left in a document for a name, date, or word which is never filled up. In such cases a letter or figure may be entered in the blank space with a corresponding marginal entry or foot note. (*a*) Blank. (*Ib.*)

34. In all cases of re-registration the document and the endorsement and certificate of previous registration shall be copied into the Register in extenso, and a number shall be assigned to it, precisely as if it had not been already registered. (Sec. 23.)

35. If a Registering Officer acts under Section 31, he must go in person. He cannot issue a commission. A Sub-Registrar shall report every such attendance to the Registrar, who shall satisfy himself that the special cause assigned was a sufficient cause, and that the Sub-Registrar's absence from his station was not longer than was necessary. (Sec. 31.)

36. If a Power of Attorney is executed before a Registering Officer, he shall, after satisfying himself of the identity of the party appearing, authenticate it in the following form:—

Executed in my presence this—— ——————day of——————————187— by *A. B.*, who is personally known to me, or whose identity is proved by *C. D.* (addition), and *E. F.* (addition.)

Seal. *Signature.*

If the Power of Attorney has not been executed before the Registering Officer, but has been ascertained to have been voluntarily executed in the manner prescribed in Section 33, the form of authentication shall be as follows:—

I certify that I have satisfied myself that this Power of Attorney has been voluntarily executed by the person purporting to be the principal.

Seal. *Date:* *Signature.*

If a document is presented for registration under a Special Power of Attorney, the power shall be retained and filed in the Office with the following endorsement:—

No.————of 187—.

Presented with document No.————of 187— of Book I., Vol.——.

Date

A. B.
Sub-Registrar.

If a document is presented for registration under a General Power of Attorney, the power shall be returned with the following endorsement:—

Presented with document No.————of 187— of Book I., Vol.——.

Date

A. B.
Sub-Registrar.

Although a Power of Attorney may be registered like any other instrument, it is not valid for registration purposes unless attested. When Powers of Attorney are brought to a Registration Office by persons who do not understand the distinction between attestation and registration, it will be the duty of the Registering Officer to explain the difference and to give such information as may be necessary to prevent the parties from being subjected to unnecessary expense by the registration of Powers which need only to be attested. All special Powers of Attorney filed shall either be pasted in successive order into a book or bound up together, when sufficient in number to constitute a volume. (Sec. 33.)

37. Persons exempt by law from personal attendance in Court are under Sections 21 and 22 of Act VIII of 1859: (*a*) Gosha women, or women who according to the customs and manners of the country ought not to be compelled to appear in public. (*b*) Persons of rank specially exempted by Government. A list of persons so exempted shall be obtained from the Civil Court by the Registrar, and communicated to every Sub-Registrar in his District. (Secs. 33 & 38.)

38. Commissions issued under Section 33 and Section 38 shall be prepared in the form hereunto appended and shall ordinarily be addressed by the Registering Officer to one of his clerks. (Vide also Sections 175 and 179 of Act VIII. of 1859.)

39. If the person to be examined under Section 38 be not resident within the District or Sub-District of the Registering Officer, the commission shall be directed to the Registrar of the District in which the witness is residing, who may re-direct it to the Sub-Registrar, who may, if he cannot personally attend, re-direct it to any Officer of his establishment..

40. The registers shall be legibly written and kept perfectly neat and clean. No erasures shall be permitted. Every full page shall contain an uniform number of lines, and if a page is not full, no portion of the next document shall be entered in it. The stamp and any certificate relating to the stamp, shall be entered at the foot of the document. If a document fills more than one page, the column allotted to the endorsement and certificate need not be reserved in the subsequent pages. The document may in that case be written across the full page. (Sec. 52.)

41. Book I. shall be so prepared as to admit as far as possible of the various conveyances, mortgages, leases, etc., of any property entered in it being traced back in successive order through the different volumes in which they appear. When therefore a document is admitted to registration the Registering Officer shall ascertain from the parties the number or date of the last registration affecting the property to which it relates, and if the registration can be traced either by the production of the last instrument registered or by the number or date given by the parties, a note shall be entered in the Register referring to the number, page and volume of this last previous registration. If however a search is necessary, it can only be made at the request and at the expense of the parties. (*Ib.*)

42. After a document and the endorsement and certificate on it

have been copied into the Register, the Registering Officer shall personally ascertain the correctness of the copy and of the notes of interlineations, etc., by having the original read aloud to him by some person other than the copyist, while he has the Register before him. He shall initial every page and affix his signature at the foot of the copy of the instrument. He shall also initial all corrections, interlineations, and erasures. In the event of the Registering Officer being prevented by pressure of business or any other cause from personally comparing the original with the copy in the Register, he may delegate this duty to one of his clerks. Both the copyist and the examiner shall sign the record and enter the words "copied by" or "examined by." If a Register is under any special circumstances closed before it is full, a certificate shall be entered at the foot of the last entry stating that the book ends there. If one or more pages are by oversight left blank in any part of a volume, a certificate to that effect shall be entered in each page so left. And no additional pages shall on any pretence be inserted in any volume. (Secs. 52 & 69.)

43. When an instrument is executed in the form of an endorsement, written across or at the foot or back of any previously registered document, as in the case of an assignment of a lease or the transfer of any other interest, or of a receipt or discharge acknowledging the receipt of consideration money or the receipt of any principal, interest, annuity, or other periodical payment secured by the registered instrument, such endorsement shall, if presented for registration, be numbered, and registered as a separate instrument, and a note shall be entered in the Register showing that it was written across, or at the foot or back of such previously registered instrument. (Sec. 53.)

44. The endorsements prescribed in Sections 52 and 58 and the certificate prescribed in Section 60 shall be written in the Registering Officer's own hand in the form hereunto appended, or as near thereto as circumstances permit. An executing party shall be required to use the same language in signing the endorsement which he has used in signing the instrument. Whenever an English instrument may be registered in a Sub-Registry Office by a Sub-Registrar who understands English, the endorsement on it shall be in English. If there is not sufficient blank space in the instrument for the endorsements and certificate, they may be entered on a covering slip or rider. In that case a note to that effect shall be entered on the instrument itself. (Secs. 3, 52, 58, 59 & 60.)

45. Indexes Nos. I., II., and III. shall be prepared on loose sheets lettered alphabetically, and shall contain the particulars shown in the forms hereunto appended. They may be prepared either in English or the Vernacular at the option of the Registering Officer, but no change shall be made in a language once adopted except at the beginning of a calendar year. In those Offices in which the Indexes are kept in English, the transliteration of native names of persons and places shall be regulated by the transliteration table hereunto appended, except in the case of names which have become stereotyped by long usage in a conventional form. All names shall be entered in full. Initials shall not be used. If a person is known under two names, each shall be separately indexed. All names of persons shall be indexed with reference to the initial letter of the surname or house-name, where such exists, as is the case in English, Telugu, and certain castes in Malabar. When it does not exist, as is generally the case in Tamil, Canarese and Uriya, and also among Mahomedans, the indexing must be regulated by the initial letter of the person's name, his village name, or any other distinguishing name which he bears, being entered afterwards if he is a Hindu, and if a Mahomedan, any such prefixes as Syed, Mir, Shaik, Ghulam, or such affixes as Beg, Khan, Shureef. If a native woman bears the house-name of her husband, father, etc., the indexing shall be with reference to the initial letter of the house-name, otherwise with reference to the initial letter of her own name. The names of Companies, Banks, etc., shall be entered under the initial letter of the first word of the name omitting "The," as "The Land Mortgage Bank of India" under L. All instruments to which Government is a party shall be indexed together under the letter G., one or more pages being specially set aside for these entries. English names if indexed in the Vernacular, shall be indexed as they would be written in the Vernacular, as Wilson under V., Wright under R, Knox under N. The names of all persons executing documents shall be entered in black ink, the names of all persons claiming under documents in red ink. In Indentures, Deeds of Partition, etc., the fact that the party claiming under the document is also an executing party, shall be indicated by entering the name in black ink and underscoring it in red ink. In small Offices it will be sufficient if the names of persons are indexed solely with reference to the initial letter of the name. In large Offices the entries under each letter shall be arranged according to the vowel of the first syllable, if the word begins with a consonant as Ba,

Be, Bi, Bo, Bu, or according to the vowel of the second syllable of the word begins with a vowel as Annaswamy under Aa, Ahmed Khan under Ae, etc. In the case of instruments executed by, for, or in favour of Government, or a Company, Bank, Religious Society, Pagoda, etc., the name of any person representing or acting on behalf of Government, or the Company, Bank, etc., shall be entered in the column headed "addition of person." In Index II. one or more separate sheets shall be assigned to every village, and in the case of large towns there shall be separate sheets for each Municipal division, ward, or pettah. If the property lies in different villages, each portion of it lying within the Registering Officer's jurisdiction shall be separately indexed, and each such entry shall contain a reference to the other. Index II. shall also contain a reference in red ink to the last previous registration of any instrument affecting the same property, if such previous registration be known. When the examination of the copies of Indexes in the Registrar's Office has been completed, the original Indexes may be bound if there is sufficient matter to form a volume of about 500 pages. Indexes I. and II. may be bound together with separate title-pages, or the Indexes of two or more years may be bound in a single volume, with separate title-pages for each Index and each year. (Sec. 55.)

46. A copy of Indexes I. and II. shall be prepared, complete up to date, simultaneously with the original, and on the 1st January it shall be sent to the Registrar, who shall ascertain that it is properly prepared and legibly written, and, if necessary, return any of the sheets for correction or explanation. If there are errors which he has power to rectify under Section 68, he shall issue the necessary order. If there are errors, which cannot be remedied, he shall nevertheless point them out in order that they may not be repeated. When all the Indexes of the Sub-Registrars have been examined and arranged in order, they shall be bound in volumes containing each about 500 pages. The set of volumes containing Index I. shall be distinct from the set of volumes containing Index II. One or more volumes may be assigned, if necessary, to each Sub-District, or the Indexes of several Sub-Districts may constitute a single volume. If an Index is bound up in parts, the title-page shall show which part and what letters the volume contains. If several sets of Indexes are bound up in a single volume, each shall be preceded by a title-page showing the number of the Index, the year and the office to which it relates. The same particulars shall also be shown on a label affixed to the back of each volume. (Sec. 57.)

47. If in any special case an oath appears necessary, it may be administered to Christians, Jews, and Parsees in the following form:—

"The evidence which you shall give shall be truth, the whole truth, and nothing but the truth. So help you God."

The following form of affirmation may be administered to Hindus and Mahomedans under Act V. of 1840:—

"I solemnly affirm in the presence of Almighty God that what I shall state shall be the truth, the whole truth, and nothing but the truth." (Sec. 63.)

48. When execution is admitted and the endorsement is signed by the party admitting execution, and when witnesses are examined merely with reference to the identification of the parties appearing, the prescribed endorsement is itself a sufficient record. But a record of substance of statements shall be kept in the following cases: (*a*) When execution is denied. (*b*) When a person admitting execution refuses to sign the endorsement. (*c*) When any enquiry is held as to the death of a deceased executing party. (*d*) When any enquiry is held as to the right of any person to appear as the executor, administrator, or heir of a deceased person, or as the guardian of an infant, or as the curator of a lunatic or idiot. (*e*) When any enquiry is held as to the age of any person, appearing to be a minor, or the sanity of any person appearing to be a lunatic or an idiot. (*f*) When any enquiry is held regarding the cause of the presentation of documents or the attendance of parties after the prescribed period. (*g*) When any enquiry is held as to the addition of any person, owing to the addition not appearing either in the document or in the endorsement. (*h*) And generally in all cases in which a record may seem necessary. All such notes shall be recorded in a book, which shall be kept for that purpose in every Registration Office. (*Ib.*)

49. Memoranda of registered documents required for transmission under the provisions of Sections 64, 65 and 66 shall be prepared in the form hereunto appended. Copies of registered documents, endorsements, and certificates shall be prepared on paper corresponding with Book I. A supply of printed forms of both shall be furnished to every Office. The total number of copies or memoranda required shall be made in the office of original registration at the expense of the presenting party. They shall be forwarded with a memorandum, which shall be returned receipted by the Officer to whom it is addressed. In the event of this acknowledgment not reaching the transmitting Officer within a reasonable period, he shall make enquiries as to the missing copies or memoranda, and, if necessary, transmit fresh ones. No new

District or Sub-District numbers shall be given to the copies, memoranda, or translations pasted into the File Book No. I, but they shall be indexed like all other instruments with reference to the page of the volume in which they are filed. (Secs. 64, 65 & 66.)

50. In the event of any Sub-Registrar failing to forward his Returns or copies of Indexes on the prescribed date, or allowing any other arrears to accrue, the payment of his commission shall be suspended. (Sec. 68.)

51. In the event of any Registering Officer registering a document without collecting the prescribed fee or fine, he shall, unless specially exempted by the Inspector-General, be required to make good any amount which he may fail to recover from the parties. (*Ib.*)

52. In the event of a document being inadvertently registered in a wrong book, the registration shall stand, but the Registrar may direct that the document with the endorsement and certificate thereon shall be copied into its appropriate register without further charge. (*Ib.*)

53. In the event of a document in Book I. being registered in a wrong Office, the registration shall stand, but the Registrar may direct that a copy of it, with the endorsement and certificate thereon, shall be forwarded without further charge for registration in the File Book No. I of the Office, in which it should have been originally registered. (*Ib.*)

54. The Office of every Registrar and Sub-Registrar shall be provided with one or more tin-lined almirahs, substantially made and fitted with English locks. Except during office hours, all registers, indexes, documents, and other records shall be kept looked up in these almirahs, and the key shall remain in the possession of the Registering Officer. No person shall be permitted to remove any of the Registers from the Office, and every precaution shall be taken to protect them from the ravages of white-ants, accidents from fire and injury from damp. (Sec. 69.)

55. The key of the fire-proof safe in which sealed covers and wills which have been opened, are deposited, shall remain in the personal custody of the Registrar. Every Officer assuming charge of a Registrar's Office, either permanently or temporarily, shall compare the sealed covers and wills which have been opened with the entries in the Register of Deposits of Wills and Register of Wills and authorities to adopt, and shall report either that they are all correct, or that certain sealed covers or wills are missing. (Secs. 16 & 69.)

56. The following records may be destroyed after the expiration of three years from the period to which they relate:—

(1.) All Abstracts and Memoranda received under Act XVI. of 1864, or Act IX. of 1865, which have been duly copied.

(2.) All Memoranda received under Section 41 of Act XX. of 1866, which have been duly copied into the margin of Book I.

(3.) Receipts for documents under Sections 52 and 67.

(4.) Monthly Returns and routine correspondence.

The sanction of the Inspector-General must be obtained for the destruction of any books or papers not included in the foregoing list, and no books, papers or documents, shall be destroyed either under this rule or under rule 20 without a report being made to the Inspector-General. (Secs. 69 & 83.)

57. Every Sub-Registrar instituting a prosecution under Section 95, shall forward a full report of the case to the Registrar. (Sec. 81.)

Note. Forms and Transliteration Table mentioned in the foregoing Rules are here omitted.

SECTION 8.

POSTAGE AND FRANKING.

NOTIFICATION.

(*Fort Saint George Gazette for* 1873, *page* 517.)

Separate Revenue, Post Office.

The 28th February 1873.

No. 1,446.—The Governor-General in Council is pleased to prescribe the following rules for the treatment of official correspondence which may be posted on or after the 1st April 1873.

The principal change is the withdrawal of the privilege under which certain Public Offices have been allowed to send and receive official correspondence through the post without payment of postage, the rates of postage chargeable on letters and parcels being at the same time reduced, and the postage charges regulated by a scale, which, for all weights over half a tola, rises by limits of 10 tolas.

OFFICIAL CORRESPONDENCE RULES.

Official Postage Rates.

	Letter Post				Banghy Post			
	Letters		Registered Gazettes		Parcels		Packets	
	Closed Covers		Open Covers		Closed Covers		Closed Covers	
	Prepayment optional		Prepayment compulsory		Prepayment optional		Prepayment compulsory	
	A.	P.	A.	P.	A.	P.	A.	P.
Covers not exceeding ½ tola	0	6	0	0	0	0	0	0
„ exceeding ½ and not exceeding 10 tolas	1	0	0	6	0	0	0	0
„ exceeding 10 and not exceeding 20 tolas	5	0	1	0	4	0	2	0
„ exceeding 20 and not exceeding 30 tolas	10	0	1	6	6	0	3	0
„ exceeding 30 and not exceeding 40 tolas	15	0	2	0	8	0	4	0
For every additional 10 tolas	5	0	0	6	2	0	1	0

Note.—The following rule may facilitate the calculation of postage on letters exceeding 10 tolas:—Find the weight in tolas, take the next lower multiple of 10, and divide it by 2; the result will be the number of annas chargeable. Thus, for a cover weighing (say) 38 or 40 tolas, the next lower multiple of 10 will be 30, which, divided by 2, gives 15, being the number of annas chargeable.

Prepayment by means of Service Labels.

2. Official covers from Government Offices should be prepaid by means of service postage stamps purchased at the Government Treasury or other local stamp depôt. These stamps, when used in payment of postage, must be supported by the superscription on the cover "On Her Majesty's Service," under the full signature and official designation of the Government Officer who sends the cover, or of the Head Clerk or Superintendent of his office, or of other responsible Officer, to whom the duty of despatching is confided. The particular Officer who

On Her Majesty's Service.	Service Labels.
To	
(*Here enter address*).	
(*Signature of Sender*).	
(*Official designation*).	

signs the cover must enter in full his own official designation, in order that his individual responsibility may be enforced in cases of doubt or fraud. The superscription and signature should be entered in the form marginally given. Service stamps affixed to a cover without the above superscription will not be recognized by the Post Office in payment of postage. Treasury Officers are enjoined not to sell Service Stamps to any but Government Officials.

3. *Official Gazettes* should be registered at the Postmaster-General's Office, and when so registered are eligible for transmission at the lower rates above given under the same rules and conditions as apply to ordinary registered newspapers.

Unpaid Official Covers.

4. Official letters and parcels properly superscribed under Rule (2), but without stamps, are charged with postage on delivery at prepaid rates.

In cases where it is not thought advisable to entrust postage stamps to a subordinate official, who has to correspond with, or send returns to, a superior, he may be allowed by his superior to address official covers to him under this rule, and the same course may be adopted in other cases where it is found convenient or proper to make the postage charge fall on the receiving office.

Economy to be observed in the use of the Post.

5. Government Officials should be careful not to incur needlessly the higher charge on account of the transmission of heavy covers by letter post. Similarly, the transmission of heavy covers as parcels (which are conveyed by post under a system of registration) is more expensive than their conveyance as packets, and the parcel post should not therefore be needlessly used by Government Officials.

Limits of Weight and Size.

6. No official cover exceeding 600 tolas in weight can be received by the Post Office, and no official cover exceeding the limit of size prescribed for ordinary packets can be forwarded as a packet, though it may be forwarded as a parcel, if within the limit of weight above mentioned.

1½ ft. in length by 1 ft. in width or depth.

Letters and Parcels superscribed "Service Bearing" by Government Officers.

7. Letters and parcels sent by Government Officers in their official capacity, which relate, nevertheless, to the private interests and concerns of the individuals addressed, may be endorsed, according to the specimen form given on the margin, under the full signature and official designation of the person by whom they are sent. Letters and parcels so addressed are regarded by the Post Office as private covers, but are charged, on delivery, with bearing postage at "forward" (*i. e.*, prepaid) rates, and not at double rates as in the case of ordinary letters. Under this head come replies sent to communications of the kind noted at foot* as well as any other communications of a like kind which Government Officers may make to individuals (whether private persons or Government Officers) relating to the private interests of the addressees.

> *Service Bearing.*
> To
> A. B.
> C. D. CALCUTTA.
> *Accountant-General.*

Letters and Parcels superscribed "Service Bearing" addressed to Government Officers.

8. Letters and parcels sent by private persons to Government Officials relating to the affairs of Government, and endorsed, according to the specimen form given on the margin, under the full signature of the sender (the address, including the full official designation of the Public Office to which the cover is sent), are charged, on delivery, at the rate to which they would have been liable if prepaid by stamps, and not, at double rates as in the case of ordinary letters. This rule is intended to provide for cases of Zemindars reporting the occurrence of crime to a Police Officer, of employers of labourers, sending returns required by the Protector, and of any similar reports or returns authorized to be so sent.

> *Service Bearing.*
> To
> **The District Superintendent of Police,**
> LUCKNOW.
> *Signature of Sender.*

Official Covers not liable to re-direction Charge.

9. Official communications addressed to Government Officers "On Her Majesty's Service" or "Service Bearing" under the prescribed

*Petitions, applications for appointments, requests for transfer, inquiries about title to leave, etc.

superscription and signature, are not liable to additional postage on account of re-direction.

Postage due on Official Covers to be initialled in Post Office.

10. The amount of postage marked as due on covers delivered under the superscriptions of "Service Bearing" or "On Her Majesty's Service," will be initialled by the Postmaster or Deputy Postmaster of the office of delivery.

Government Officers bound to receive and pay for Covers under Official Superscription.

11. Government Officers are bound to receive and pay any postage which may be due on covers addressed to them under the superscription "On Her Majesty's Service."

Registration.

12. The rules and conditions for the registration of ordinary covers sent by letter-post govern the registration of similar official covers, the service labels affixed to them being supported by the prescribed superscription and signature.

Post Telegrams.

13. Officers in charge of Telegraph Offices, when posting telegraph messages for onward transmission by post, are entitled to get receipts for them. Such receipts must be presented ready written in the form ordinarily used by the Telegraph Offices when delivering telegraph messages to the addressees. The Postmaster will compare the receipt so presented with the address of the cover accompanying it, and, if correct, will affix the Post Office stamp in acknowledgment of receipt. All covers for which receipts are claimed under this rule must be superscribed with the word "Telegram" (in addition to the usual official superscription), and must be fully prepaid.

Government Officers on Leave.

14. Government Officers, when on leave, and those who have retired from the service of Government, can correspond only as private individuals.

Irregularities of Address, etc.

15. Any irregularity or incompleteness of the address, superscription, or signature on a cover renders it liable to be treated as an ordi-

nary unpaid cover, any service stamps which it may bear not being recognized.

Official Correspondence with places abroad or between Indian Post Offices when conveyed by British or French Mail Packets.

16. The rules contained in the preceding paragraphs relate exclusively to official inland correspondence, *i. e.*, correspondence conveyed between one Indian Post Office and another by Her Majesty's Indian Post.

Official correspondence with places abroad, or between Indian Post Offices when conveyed by British or French Mail Packets (*e. g.*, between Bombay and Aden), is governed by the same rules as ordinary private correspondence, and must either be prepaid by service stamps (under the superscription and signature prescribed by Rule 1.), or, where prepayment is optional, be forwarded as unpaid, subject to the levy of postage on delivery.

The only exception to the above has reference to official letters (not newspapers or book or pattern packets) sent by British packet to or from the public functionaries or departments in London having special accounts for overland letter postage with the London Post Office. Official letters intended for such offices need not be prepaid if superscribed as "On Her Majesty's Service" under the full signature and official designation of the sender. The public functionaries or departments in London which have accounts with the London Post Office are:—Adjutant-General's Office (Horse Guards), Admirality (Somerset House and Whitehall), Audit and Exchequer Department (Somerset House), Board of Trade (Whitehall), Census Office (Craig's Court), Chancellor's Office (Downing Street), Charity Commission (York Street, St. James), Chelsea Hospital (Chelsea), Civil Service Commission (Cannon Row, Westminster), Colonial Office (Downing Street), Colonial Land and Emigration Office (Park Street, Westminster), Commander-in-Chief's Office (Horse Guards), Council of Military Education (Great George Street), Council Office (Downing Street), Court of Bankruptcy (Basinghall Street), Courts of Chancery (Lincoln's Inn Fields and Chancery Lane), Court of Probate (Doctors Commons), Crown Agents for the Colonies (Spring Gardens), Duchy of Cornwall (Buckingham Palace Gate), The Customs (Lower Thames Street), Ecclesiastical Department (Whitehall Place), Endowed Schools Commission (Victoria Street), Exhibition Commissioners, 1851 (Westminster), Foreign Office

(Downing Street), Her Majesty's Home Office (Whitehall), House of Commons, India Office (Charles Street, Westminster), Irish Office (Great Queen Street, Westminster), Inland Revenue (Somerset House), Local Government Act Office (Richmond Terrace, Whitehall), Merchant Seamen's Office (Adelaide Place, London Bridge), Metropolitan Police Office (Whitehall Place), Paymaster-General (Whitehall), Local Government Board (Gwyder House, Whitehall), Post Office, Prisons Office (Parliament Street), His Royal Highness the Prince of Wales, Quartermaster-General's Office (Horse Guards), Registrar of Friendly Societies (Abingdon Street), Registrar-General's Office (Somerset House), Royal Artillery, Royal Marines (New Street), Science and Art Department, Warden of Standards, Stationery Office (Prince's Street, Storey's Gate), Tithe Copyhold and Enclosure Commissioners (St. James' Square), Treasury Office (Whitehall), Tower, Veterinary Department of the Privy Council (Prince's Street, Westminster), War Office (Pall Mall), Woods, Forests, and Land Revenues Office (Whitehall Place), Works and Public Buildings Office (Whitehall Place).

(*Fort Saint George Gazette for* 1873, *page* 1,591.)

Separate Revenue, *Post Office.*

The 30th September 1873.

No. 3,427. There is reason to believe that the special privileges in respect to postage of official correspondence are not every where understood, and that sufficient attention is not paid to economy in the official use of the post.

The special privileges of official correspondence which affect ordinary transactions are as follows:—

(1.) An official cover of which the weight exceeds half a tola, but does not exceed ten tolas, may be sent by letter-post for one anna only.

Note:—First. For heavier covers, the charge by *packet* post is very much cheaper than by *letter* post.

Secondly. It costs the Post Office Department less to carry *packets* (which are sent by banghy post) than letters.

(2.) An official *packet* may be sent in a *closed* cover.

The postage on a *packet* is one half of that on a parcel: and the only advantages obtained by sending an *official* cover by *parcel* post rather than by *packet* post are (1) that a parcel is registered, while a *packet* is not registered; and (2) that, as pre-payment of the postage on a *packet* is compulsory, a *packet* cannot be sent "service bearing".

The following rules should be observed:—

A.—Attention should be paid to reducing the weight of official covers sent by post, whenever this can conveniently be done. For instance, a whole bundle of papers should not be sent when a *part* will suffice.

B.—A cover of which the weight exceeds ten tolas should be sent by *packet** post, and not by letter post, unless it is important to save the extra time (never long) that it may, on some lines, and for long distances, take to transmit a *packet* by banghy post.

C.—An official cover should never be sent by *parcel*† post unless (1) the contents are so valuable that if sent by letter post, it would be registered, or (2) the postage is a proper charge upon the individual or public body to whom it is addressed, and not upon the general revenues.

Whenever an Official cover is received in any office which is wrongly stamped, or which (its weight being over ten tolas) appear to have been needlessly sent by letter post instead of by packet post, or which (whatever its weight) appears to have been needlessly sent by *parcel* post instead of by *packet* post, the receiving Officer should invariably remind the despatching Officer of the instructions contained in this Notification. This may be done, simply, by the use of skeleton forms; and it is hoped that all Public Officers will soon be so trained as to need no further reminding.

A copy of this Notification should always be posted in each Office before the Officer whose duty it is to despatch the correspondence of the Office, and also before the chief Ministerial Officer.

**Note.*—It will usually be convenient to make it a standing order in every Office, that no cover weighing more than ten tolas shall be sent by letter post without the express permission of the Registrar or other chief Ministerial Officer, which permission should never be given without special reasons.

†*Note.*—It would probably be a standing order in every Office, that no cover shall ever be sent by parcel post without the express permission of the Registrar or other chief Ministerial Officer, which permission should never be givin without special reasons.

SECTION 9.

RULES FOR THE PREVENTION OF EPIDEMIC DISEASES.

1. The following are the Rules for the prevention and treatment of Cholera:—

Directions respecting Cholera.

I. What to do to avoid being attacked by cholera.

1. Keep your house, your yard, your clothes, your persons, perfectly clean.

2. Bathe every day.

3. Pour fresh water along the drain every day.

4. Filter the water used for cooking and drinking. The clearest water is often deadly. A cheap filter may be made in this way: Place one chatty above another. In the bottom of the upper one, make three small holes. Place in it first a layer of small pebbles, then second a layer of fine sand, and on the top a layer of coarsely powdered charcoal. The water will run through the holes into the lower chatty, and then will be pure and ready for use.

5. Keep the doors and the windows of your house always open.

6. If cholera be in your neighbourhood, be very careful what you eat, you must not take cold rice, jaggery, puthaneer, unripe or overripe fruit, curry made with decaying vegetables, or with putrid *carei-vadu* or mutton. You must not sleep in the open air. You must not take a journey with an empty stomach.

7. Take plenty of salt with your meals.

8. Do not be afraid, take all these precautions, and have faith in the Beneficient Preserver of all.

II. What to do, when attacked with cholera.

1. If you feel a rumbling in the bowels, or if you have a loose motion, go immediately, and lie down and take the following medicines:—

Take of alum, catechu, cinnamon of each the size of a tamarind seed, powder and mix them up with a little honey, and then swallow. Repeat it in two *nâlikes,* and again if necessary.

2. If the next motion be like rice-water, and with little or no smell, place under the cot some sand, remove this sand immediately after the motion. Do not leave it exposed to the air; do not bury it.

Fire is the great purifier. Place the motion and sand in a broken chatty, and heat it, until it is intensely hot.

3. Take the following medicines: Take of black pepper and asafœtida, of each as much as a tamarind seed, opium half as much. Beat them into a uniform mass and divide into 12 pills. One pill to be taken every two *nâlikes* until the symptoms begin to improve. For children from 7 to 4 years of age give half a pill. These pills must not be given to infants.

If there be vomiting, give 5 or 6 drops of Lemon-grass oil mixed with sugar.

If there be cramps, make some gingelly oil hot, and rub well on the arms and legs, rubbing from below upwards. In all cases, apply a mustard poultice to the stomach and also to the left breast.

4. Apply ottal unceasingly to the soles of the feet and the palms of the hands. To do this make sand hot, and tie it up in pieces of old cloths.

5. There is always great thirst. For this, you may give cold water or conjee or ginger infusion; salt may be put in the conjee.

6. Every four *nâlikes*, give one fresh raw egg. Boiled cow's milk may also be given.

7. When the weakness becomes very great, put a piece of camphor, the size of a cotton seed, on the tongue, every two *nâlikes*.

8. Burn all the soiled old rags, and boil the soiled cloths, for at least two hours.

9. Do not use the room where the person has been attacked, until it has been purified.

2. The following are the precautions against the spread of Small-pox:—

The inmates of any infected house should constantly burn incense, and on the recovery or death of the patient, all old rags should be burnt, and the clothing should be purified by long boiling in water. The house should, if possible, be vacated for a week. Incense should be burnt during that time and the house should be thoroughly whitewashed.

3. The following are the instructions as to the treatment of Fever:—

Board's Pro. No. 1,133, 30th June 1873.

1. When a person is attacked with fever he should not expose himself to the sun, the night air, or rain, but stay in the house and take a dose of any simple purgative medicine, such as castor-oil.

2. When this has cleared out the bowels he should take the vegetable medicine (quinine), which has been proved the best of all remedies for fever.

3. The mode of taking it is as follows:—For a grown up person, put into a cup as much quinine as will lie on half a rupee, and, having added some water, stir it well and drink the mixture. A similar quantity should be taken three times every day until the fever ceases. Thereafter, one dose daily for a week or so will be sufficient to give strength to the bôdy and prevent the return of the fever.

4. Children suffering from fever should also get a purgative and quinine. A child under 5 years of age may get as much quinine as will lie on a two-anna piece twice a day; a child of from 6 to 12 years of age may get as much as will lie on a four-anna piece twice a day.

5. Many persons leave off taking food when attacked with fever, but to do so, is a bad custom, as it makes the fever stronger and may produce evil consequences. Persons ill with fever will find it beneficial to drink milk, conjee, good pepper-water or soup, and as soon as possible should begin to take their ordinary food.

6. Persons recovering from fever should keep the body warm and never sleep outside the house at night.

7. During the feverish season of the year people should wear warmer clothing than usual and refrain from sleeping in the open air or in damp clothes.

Instructions for the Treatment of Snake Bites.

1. So soon as bitten, apply a ligature or cord round the limb or part, two or three inches above the bite, and tighten it by means of a rack stick.

2. Scarify the punctures a quarter of an inch deep with a penknife or other cutting instrument, cutting across the punctures, or excise the part to about the size of a finger nail, and let the wounds bleed freely, and apply to the bottom of the wound a hot iron, or live coal, or some carbolic or nitric acid.

3. Ammonia—give ten or fifteen drops in water every ten or fifteen minutes.

4. Apply and tighten two or three ligatures at intervals of four or six inches above the first. If the bite be not on a finger or toe, or part where a ligature can be applied, pinch up the skin, and cut out a circular piece as big as a finger nail and about quarter or half inch

deep, and apply hot coal or hot iron to the bottom of the wounds, or drop in carbolic or nitric acid.

5. Give to a grown up person an ounce of hot arrack or brandy, or rum or whiskey in an ounce of water every ten or fifteen minutes.

6. Send at once for medical aid, or take the bitten person to the nearest medical man; should no medical man be near, if no symptoms of poisoning have appeared, the ligature should be relaxed lest the part mortify.

7. If symptoms of poisoning do appear, do not relax the ligature till the person be recovering from the poisoning, or until the parts be cold and livid.

8. Suction of the wounds is likely to be beneficial, but it may be dangerous to the operator.

9. If symptoms of poisoning set in, apply mustard poultices, or liquor ammoniæ on a cloth over the stomach and heart, continue the stimulants, and give the patient fresh air freely.

10. Do not make the patient walk about, or fatigue him.

Specific for Scorpion Stings.*

Pluck off the leaves of the *bhungriah* sufficient to make, after bruising and rolling, between the palms, a ball not less than an inch in diameter; the operator retaining the *bhungriah* in his hand should pass it along from the point to which the inflammation is said to extend, downwards to the end, upon which *a la* poultice the leaves should be tied. Relief will be instantaneous, the inoculated virus following the *bhungriah* as closely as a needle will a magnet. Those who like to try the experiment will find that scorpions if brought in contact with *bhungriah* will move out of the way and shake their heads and will not strike their stings at any thing smeared with the juice of this plant.

* *Indian Economist*, page 191, dated 10th June 1870.

SECTION 10.

RULES FOR THE PREVENTION OF CATTLE DISEASES.

1. The following are the Rules for the prevention and treatment of Cattle Diseases:—

Catarrh

Is an increased secretion of mucus from the lining membrane of the air passage through the head. This, although a trifling disease in itself, often precedes other diseases.

Symptoms.—Slight fever, with considerable discharge of mucus from the nose.

Treatment—A little nursing, keeping the animal from exposure to cold or wet. Two drachms of nitre may be given twice a day, mixed with the food.

Inflammation of the Lungs

Generally caused by over-driving, and by being exposed to cold and rain.

Symptoms.—Shivering; dulness; drooping ears; hanging the head; pulse quick and full; horns and ears varying in temperature, at times hot and again cold; generally a cough is present; breathing laboured and quickened; lining membrane of the eyelids congested. Generally the animal avoids lying down, and it is only in exceptional cases that he is found to do so. In the latter and fatal stage the breath becomes very offensive from the disorganization of the lung tissue.

Treatment.—Give the following ball every four hours:—

Camphor,
Nitrate of Potash,
Aloes,
Opium, } each 2 drachms.

Powder and mix with sufficient honey to form a soft ball.

It will be observed there is a small quantity of opening medicine in the ball, in order that the bowels may be slightly acted upon. The greatest care must be taken to avoid purging; if necessary, omit the aloes. Blister the sides of the chest with the following liniment:—

Croton seeds, bruised	1 ounce.
Cocoanut oil	8 ounces.

Boil for one hour. To be well rubbed in with considerable friction for quarter of an hour to each side.

Tympanitis

Called sometimes "Hove" or "Blown." It is a distended state of the rumen or paunch with gas from fermentation of the food. Generally it is produced by a sudden change from dry to rich succulent green grass, or by a large feed of soft food requiring little or no mastication, after many hours of starvation.

Symptoms.—A large swelling on the left side of the body, which, on being struck with the hand, has a hollow drum-like sound. The animal is in great pain; very restless; frequently getting up and lying down; striking his belly with his feet; respiration greatly quickened.

Treatment.—This must consist in neutralizing or evacuating the gas. For the former give:—

Mustard	1 pound.
Ghee	2 quarts.
Warm water	1 quart.

If these remedies produce no effect, the stomach should be punctured with a pen-knife, into which opening insert a small hollow bamboo to allow the gas to escape from the stomach. The place for operating is midway between the last rib and the haunch bone, and a span from the back bone above.

Distention of the Rumen from Food

This differs from the former condition of the stomach, being filled with food instead of gas, and is therefore of a more serious nature.

Symptoms—On pressing the left flank with the hand the rumen will be found distended with food, having a soft sodden feeling, and the impression of the fingers will remain apparent for some time. The general disturbance of the system is but slight, rumination has ceased, pulse only slightly increased, bowels constipated.

Treatment.—The contents of the stomach should be removed by giving the following draught every six hours, until the bowels are freely moved:—

Castor-oil	½ pint.
Ghee	1 „

Impaction of the Omasum

This, the third compartment of the stomach, the manyplus or manifolds, sometimes becomes completely packed with food between its numerous folds, caused by feeding on coarse, dry, bad forage.

Symptoms.—There is a greater general disturbance of the system than in distention of the rumen, or first compartment of the stomach, with food or gas. The breathing is hurried and accompanied with a peculiar grunt. At the onset the animal passes small fluid evacuations, followed by obstinate constipation. As the disease advances, the organ becomes inflamed; the pulse is much quickened, small and thready to the touch. There is great thirst, and the characteristic grunt changes to a moan.

Treatment.—The diarrhœa in the early stages must be totally disregarded and a dose of powerful opening medicine given:—

Aloes	6 drachms.
Boiling water	1 pint.
Chiretta	1 ounce.
Ghee	1½ pint.

Dissolve the aloes in the boiling water, add the remaining ingredients and give when cool. Should this not operate freely on the bowels, the dose may be repeated the following day. The ghee and chiretta to be continued every four hours, and in the inflammatory stage, add:—

Datura	½ drachm.
Hemp	

Allow as much water as the animal will drink. Apply a blister over the abdomen on the left side, and use frequent enemas.

Diarrhœa

This, in the ox, is more frequently a symptom of, rather than a disease, in itself. It is frequent watery evacuations from the bowels. It may be, and often is, an effort of nature to remove an offending irritating substance from the system. A sudden change from dry to green food; cold wet weather following a hot season, and exposure at night are common causes.

Treatment.—When the diarrhœa arises from an effort to throw off offending substances in the bowels, no attempt should be made to frustrate this, as in all probability, in a few hours, the evacuations will become less frequent and of a natural character. Where arising

from a sudden change to green food, this should be withheld and a little bran or dry forage substituted. If originating from cold and wet, the animal should be immediately put under cover, rubbed dry, and warmly clothed. Should the diarrhœa continue and become severe and accompanied with some fever, give the following every four hours:—

Opium	2 drachms.
Arrack	4 ounces.
Conjee	1 quart.

Dysentery

An inflammatory condition of the bowels, accompanied by blood and mucous evacuations.

Symptoms.—Attack sudden, generally ushered in with shivering followed by febrile symptoms; unhealthy semi-fluid offensive evacuations, intermixed with slime and blood. The animal shows great pain when passing the evacuation, and continues straining for some time afterwards. There is frequently severe abdominal pain, the animal standing with the back arched, looking round at the side, grinding the teeth and moaning. The breathing is accelerated and the pulse quick and hard.

Treatment.—Although the bowels are relaxed from the irritating presence of their contents, it is advisable to give a dose of opening medicine; the best for this purpose is:—

Castor-oil	1 pint.
Opium	½ drachm.

This may be repeated for two or three consecutive mornings. In addition to this should be given, three times a day, the following:—

Ghee	8 ounces.
Opium	1 drachm.
Cubebs	1 ounce.

Hot fomentations should be applied to the abdomen, and the greatest benefit will result from the use of large enemas of tepid water, three or four times a day, using at each time, three gallons. The animal should be most carefully dieted; bran mashes, gruel, and a little young, tender, green grass may be given.

Colic

Cattle seldom suffer from simple spasmodic colic. The pain generally arises from flatulence.

Symptoms.—Uneasiness; intermittent attacks of pain, in which the animal strikes the stomach with the horns or the hind legs, and during which it will frequently lie down and roll and get up again.

Treatment.—The following draught should be given, and repeated in half an hour, if necessary:—

Castor-oil	1 pint.
Opium	2 drachms.
Ginger	4 do.
Asafœtida	2 do.

Inflammation of the Bowels

The causes of this disease are exposure to cold and wet after being heated. It frequently follows unrelieved colic.

Symptoms.—The symptoms in this disease resemble much those of colic, but the pain is not so acute and has no periods of remission, as in that disease. The attack is gradual and there is accompanying fever, with shivering; the lining membrane of the eyelid is highly congested; the horns, ears, and legs are cold; the breathing is hurried; and the pulse accelerated; and there is pain on pressure to the abdomen.

Treatment.—Two objects should be held in view; to allay the pain and inflammation. For this purpose, the best remedy is:—

Opium	2 drachms.
Ghee	½ pint.

Enemas of tepid water should be frequently used. Fomentation as follows: dip cumblies into boiling water, wring them out well, and apply to the abdomen.

Epizootic Aphtha

This is commonly known as "Foot and Mouth Disease." It is a specific fever, contagious, generally epizootic, and attended with the formation of vesicles or blisters on the tongue, inside the lips, roof of the mouth and clefts of the hoofs.

Symptoms.—First stage, loss of appetite; dry muzzle; slight redness of the eyelids and nostrils; pulse somewhat quickened; skin hot and cessation of rumination. Second stage, febrile symptoms heightened; when standing, frequently holding up, and violently shaking the feet; sometimes obstinately lying down; discharge of saliva from the mouth; frequent smacking of the lips, or champing the jaws. An examina-

tion will discover numerous vesicles in the mouth and between the digits of the feet, on the complete formation of which the fever gradually subsides, and as the tongue becomes less sensitive, the appetite returns. From seven to fourteen days elapse before the patient may be considered convalescent, but a return to draught labour may be indefinitely prolonged for the healing of the vesicular sores of the feet.

Treatment.—Prevention. Generally occurring in an epizootic form and being a contagious disease, perfect separation of the healthy animals should be the first and chief aim, as recommended under "Murrain" cure. As a rule, the disease may be permitted to run through its stages, without having recourse to medicines, but should the fever be high, give three times a day:—

Camphor	2 drachms.
Nitre	2 ,,

From the soreness and pain of the vesicles in the mouth, little or no food of the usual hard, dry kind is eaten; it is therefore necessary to support the strength by offering the animal soft food, such as bran mash, or young green grass, and in case this cannot be eaten, pour five or six quarts of gruel down the throat daily with a drenching horn. The blisters of the mouth and feet should be opened, and the latter kept carefully cleaned and free from maggots, to prevent which the best application, easily procurable, is:—

Camphor	3 ounces.
Cocoanut oil	1 pint.

After the fever has entirely subsided, some benefit may be expected from causing the animal to stand five or six hours daily in clean cold water. The common practice of covering the wounds with quick lime is very prejudicial, producing sloughing, thereby retarding the cure. A large comfortable bed of dry straw should be given to induce the animal to lie down as much as possible.

Inflammatory Fever

"Joint Murrain" and "Quarter Evil" are names given to this disease. It is described as "a disease of the blood, that vital fluid becoming altered in quality and too highly charged with the elements of nutrition, the waste of the system not progressing in proportion to the supply of the nutritious material." It is caused by a sudden change of diet from a poor, dry, scanty herbage, to a rich, succulent, green, new grass, at the early part of the monsoon; by a great and rapid reduc-

-tion of temperature of the air, thereby causing a check to the perspiration and congestion of blood in other organs. When the disease has become prevalent from these causes, it has been thought contagious by some, but such is not the case.

Symptoms.—The attack generally comes on during the night, and consequently is not often observed. At early morning the animal is found to be dull, will eat nothing, but is very thirsty; rumination has ceased, the muzzle is dry, the breathing quickened, the countenance anxious, and the pulse full and quick. The animal is indisposed to move, and if compelled to do so, will be found to be exceedingly lame. Swelling may be seen on the lame limb, which is sometimes the shoulder, loins, forward along the back, the hind quarters or down the legs to the fetlock joints. Upon pressure, it will be found hot and very painful and producing a peculiar crackling feeling. The disease rapidly progresses, and in a few hours the animal sinks. The legs and even the inflamed parts become cold. The pulse becomes quicker and so weak as scarcely to be felt, and consciousness is soon lost.

Treatment.—Prevention is the most important point. A portion of straw or other dry forage should be substituted for the full quantity of green grass, which is usually allowed during monsoon weather, or whenever new green grass suddenly comes on. The disease runs its course so rapidly, that, unless seen in its earliest stage, no medicine can be of much use. The swellings may be cut open with a knife, and if a moderate flow of blood follows all the better. The bowels should be freely moved by giving

Castor-oil	1 pint,

followed by, every hour,

Ginger	¼ pound,
Nitre	1 ounce,
Conjee	1 quart,

until improvement is apparent.

Rinderpest

Is a contagious fever, characterized by specific lesions of the alimentary canal.

Symptoms.—The attack is insidious, making considerable progress before outward signs lead to a recognition of the complaint. The appetite is but little affected during the first three or four days.

Dulness, rough staring coat and drooping ears are the premonitory signs, followed by shivering in the colder parts of the day, with a continuous peculiar twitching of the muscles of the neck and flank; eruption on the gums and inside of the lips.

Second stage.—The appetite ceases; dry muzzle; visible mucous membrane congested; discharge of mucus from nostrils and eyes; purging commences, at first of an ordinary character, but which soon assumes a peculiar, characteristic, offensive, putrid smell, is very watery, and is mixed with undigested food and mucus.

Third stage.—Great prostration, the animal constantly lying down; the evacuations are mixed with blood, and are passed frequently in small quantities with great pain and straining. The pulse is quick and so weak as to be scarcely felt; the surface of the body and extremities cold; eye sunken and respiration quick.

Treatment.—Preventive. An average period of four days elapses from the time the disease has actually commenced in the system, before any symptoms are noticed by ordinary observers. A number of animals in a herd thus become infected with the disease and are a source of contamination to the remainder before it is detected. On an unmistakable case occurring, the healthy cattle should be removed three hundred yards from the village and picketed in detachments of twenty, at intervals of three hundred yards. The sick animals must be kept in confinement for treatment. This segregation is to be continued for fifteen days after the sickness has ceased.

Curative.—From its low typhoid tendency, and the accompanying debilitating diarrhœa, care and moderation should be observed in the use of medicine. The main object is to support the strength and assist the powers of nature. In the first stage, if there is no purging, the following medicine may be given morning and evening:—

Camphor	2 drachms.
Nitre	2 „
Datura	1 „
Chiretta	2 „
Arrack	4 ounces.

Dissolve the camphor in the arrack, powder and mix the other ingredients, then add two quarts of gruel and carefully pour down the animal's throat with a drenching horn.

In the second stage, when the diarrhœa commences, it is not desirable to attempt suddenly to arrest it, as it is an effort of nature to

relieve the system, but if allowed to go on to any considerable extent, the debility produced would impede recovery, so that after it has existed, about twenty-four hours, the following, finely powdered, may be added to the preceding prescription:—

Gall-nut . . . . 2 drachms.

As soon as there are symptoms of improvement, the medicine should be diminished or discontinued, as the recovery is generally very rapid, and nothing is required beyond supporting the strength with gruel, to which may be added the dose of arrack in extreme weakness. As soon as the animal shows the slightest inclination for food, he should be frequently supplied with small quantities of green grass, raggy, sugarcane or cholum.

Hydrophobia

A convulsive disease, communicated from the saliva of any rabid animal being applied to a wound. The period of incubation, or time the poison may be in the system before its effect becomes visible, may be from one week to six months.

Symptoms.—Excitement in some form is an unfailing accompaniment; this, however, varies in intensity according to the amount of surrounding quietude or noise; thirst, but when water is offered, though eager to drink it, the animal is unable to do so from spasm of the throat. There is evident method in his delirium; he will observe and allow the near approach of any thing before attacking it. By these symptoms, this disease may be unmistakably distinguished from inflammation of the brain and all other diseases.

Treatment.—Immediately cut out the bitten parts and cauterize with a hot iron or caustic; the strictest watchfulness will nevertheless be absolutely necessary for six months. Whenever the disease is recognized, the animal should be at once destroyed, there being no cure and great danger of his communicating it to others.

Jaundice

In this disease the system is impregnated with bile, which in a natural state of health flows from the liver into the intestines, for the purpose of assisting the digestion of the food.

Symptoms.—Dulness; bowels costive, and the evacuations of a light or clay colour; the skin and external mucous membrane, such as lining of the mouth and eyelids of a deep yellow colour; urine of a

dark brown colour, voided in small quantities and accompanied with pain.

Treatment.—It is seldom necessary to do more than to freely open the bowels with

Aloes	4 drachms,
Chiretta	4 ,,

every second day for a week unless the purging is violent, in which case the dose should be reduced.

Inflammation of the Liver

This occurs generally in a chronic or sub-acute form and its symptoms are not very marked. In addition to those already described as present in jaundice, there will be slight febrile symptoms; dryness of nose; quickened pulse; heat at the roots of the horns; mouth hot and dry; pain on pressure to the right side.

Treatment.—Give twice a day aloes 2 to 4 drachms, until the bowels are freely opened; also give two or three times a day, according to the severity of the fever, the following:—

Camphor	2 drachms.
Nitre	2 ,,
Gentian	2 ,,

Inflammation of the Kidneys

This may be produced by violent exertion; strains or blows on the loins: it may also arise from sudden changes of temperature; standing out in the cold and wet; feeding on bad and musty forage; and the improper use of violent diuretics.

Symptoms.—General febrile disturbance; urine passed frequently and in small quantities with pain. In the early stage it is viscid and in the latter stage discoloured with blood. The animal's back is arched; there is pain on pressure to the loins, and, when compelled to walk, it has a peculiar straddling gait of the hind legs, and, from the pain which walking causes the febrile symptoms are much heightened.

Treatment.—The bowels should be freely opened by giving:—

Castor-oil	½ pint

followed every four hours by

Camphor	2 drachms.
Opium	1 drachm.
Henbane	1 ,,

Use warm fomentations to the loins, then apply a mustard plaster and a fresh sheep-skin daily.

Hæmaturia

"Red Water" and "Black Water" are also names by which this disease has been called in its different stages. It is a disorganized condition of the blood, in which the hæmatosin, or colouring matter of the blood is emanated by the kidneys, but which does not coagulate, as would be the case in hemorrhage arising from rupture of a blood vessel. It is caused by feeding on coarse rank grass which has been grown during the wet months of the year. It has also been traced to over-feeding on gram. Sometimes it occurs in hot weather without any apparent reason. It exists in some localities almost throughout the year from inexplicable causes, while in other parts of the country it is rarely seen.

Symptoms.—There is not much constitutional disturbance; slight fever may exist; a yellowish tinge may also be observed on the visible mucous membrane of the eye and mouth, indicative of functional derangement of the liver; the chief symptom, however, is the colour of the urine; this varies from a pale pink to a deep brown or coffee colour.

Treatment.—The bowels should be freely opened with

Aloes	1 ounce.
Ginger	2 drachms.
Chiretta	2 ,,

This may be followed by

Nitre	3 ,,

three times a day; a low diet is beneficial.

Spleenic Apoplexy

The spleen is seldom subject to inflammation. It is more commonly affected by apoplexy. This disease, as its name implies, is a congestion or engorgement of blood in the spleen, which arises from a vitiated and altered condition of the blood. The predisposing causes are to be found in the diet. Its nature is similar to "Joint Murrain," "Malignant Sore Throat," "Hæmaturia," &c.

Symptoms.—Attack sudden; the animal stands with its back arched; is loth to move, and when compelled to do so, staggers as if partially paralysed; respiration laboured; abdominal pain, visible mucous membranes congested; pulse quick and wiry; countenance anxious; urine

the colour of blood; the animal becomes rapidly insensible and soon dies, generally within six hours.

Treatment.—It is a disease which is so rapid in its progress, and which generally terminates fatally, that it is almost useless to attempt any treatment. A dose of purgative medicine:—

Castor-oil	1½ pint

may be given, followed by

Nitre	4 drachms,
Ginger	4 „
Arrack	4 ounces,

every hour until re-action takes place.

Paralysis

Is a loss of voluntary motion, and paraplegia, that which affects the hind part only of the body, is the ordinary form in which cattle are attacked. It is generally caused by injury to the spine from heavy loads; from being severely taxed in draught; blows; exposure to cold and wet weather.

Symptoms.—An unsteady gait is observed when the animal moves, and the loss of power is evidenced by the crossing of the hind legs; falling, difficulty of again rising, staggering; and lastly, in severe cases, inability to arise; evacuations almost cease, or are passed involuntarily, pulse not much disturbed; appetite moderate.

Treatment.—Cures are very rarely effected, nevertheless there have been sufficient to justify an attempt being made, if an animal be considered worth the attempt. The first object is to relieve the suspended evacuations; the rectum—the last bowel—and the bladder should be emptied by passing up the hand, removing the contents of the former, and using gentle pressure on the latter, until the urine flows; this operation should be repeated twice a day. Enemas of warm water, and laxatives of castor-oil ½ pint at intervals will also be necessary towards emptying the bowels beyond the reach of the hand. Administer daily:—

Strychnia	2 grains.
Mustard	1 ounce.
Chiretta	4 drachms.

As the strychnia is liable to accumulate in the system, great caution is necessary; after a week the dose may be increased to four grains, adding an additional grain weekly for two months. As no

reliable antidote is known in case of over-action occurring, its effects should be daily carefully sought for, such as nervous excitement, trembling, spasmodic twitching of the muscles. If further action be evidenced by a fit of convulsions, cold water must be poured over the head. The medicine should then be discontinued a few days and re-commenced with the small dose. The system having been once brought under its action, the dose must be increased more slowly and cautiously. Large blisters, about eighteen inches long and twelve broad, should be applied to the loins. If no improvement has taken place in two months, the case may be considered hopeless.

If nux vomica be substituted for strychnia, commence with a half drachm three times a day and increase the dose one scruple weekly.

Inflammation of the Brain

This is a very uncommon disease, rarely occurring excepting from accident, such as blows on the head or the breaking off of a horn. It may arise from over-driving under a powerful sun.

Symptoms.—First stage. The animal is dull and sleepy and the head is generally pressed forward and resting against some object; pulse slow and full; visible mucous membranes congested.

Second stage.—Delirium sets in; patient becomes intensely excited, rushing indiscriminately at every object within reach, differing in this respect from the premeditated attack of an animal suffering from hydrophobia, tearing up the ground with his horns and forefeet; constant bellowing.

Treatment.—As there is great danger in attempting to approach an animal in the second stage of this disease, it is almost impossible to administer medicine. The hope of recovery is very slight. If the animal can, in the early stage, be safely secured, the administration of a powerful dose of opening medicine, such as:—

Croton seeds	20 grains,
Castor-oil	1½ pint,

may be attempted.

Tetanus

A disease characterized by a spasmodic contraction of the voluntary muscles, with a highly excited condition of the nervous system.

Symptoms.—A general stiffness is all that is observed at first; on the following day this is increased; on the third day, usually, the

muscles of the whole body appear to be in a state of powerful contraction; the animal is in a state of great nervous excitement; the head is raised; the nose protruded; the haw is projected over the front of the eye; the tail is elevated; the mouth is closed and the teeth generally so clenched as not to admit of the least opening; the anxious appearance of the animal is distressing, especially under excitement at the approach of any one; the respiration is hurried; the pulse becomes quickened; the bowels are constipated.

Treatment.—It is of the utmost importance that the animal be kept as quiet and undisturbed as is consistent with the administration of the medicines. The bowels should be freely moved by:—

Croton seeds	25 grains.
Castor-oil	1½ pint.

And with a view to quieting the nervous excitement, give every four hours:—

Opium	1 drachm.
Datura	½ ,,
Indian hemp	1 ,,

When the teeth are clenched and the medicine cannot be swallowed, it must be administered in the form of an enema. Apply a skin freshly removed from a sheep over the loins, with the flesh side placed next to the patient.

Apoplexy

Is a loss of sensation and motion from pressure on the brain, caused by a lesion of its vessels.

Symptoms.—The attack is sudden; the animal loses sensation and power, and falls; breathing stertorous and heavy; eye projected and pupil enlarged; pulse full and slow; death rapidly ensues.

Treatment.—Is almost hopeless. If time and opportunity permit, cold water should be dashed upon the head; a powerful dose of opening medicine given:—

Aloes	10 drachms,
Ginger	8 ,,

dissolved in a pint of water; blisters should be applied to the back of the head, behind the horns.

Ophthalmia

Is inflammation of the eye, arising either from injury or from constitutional causes. The former, or simple ophthalmia, is far the

more common, owing to blows from whips and other injuries. It is difficult to distinguish at first, unless there be marks of such injuries, whether the case be one of simple or specific ophthalmia: this, however, is of no great consequence, as the treatment would be the same in both diseases. Should there be periodic attacks of the disease, it would be evident that the case is one of specific ophthalmia, which in the course of time ends in blindness.

Treatment.—Foment the eye three times a day with the following:—

Poppy heads	1 pound.
Water	4 quarts.

Boil for two hours; take one pint of this, mixed with four quarts of warm water for use. When the inflammation subsides, apply a lotion composed of:—

Sulphate of Zinc	1 drachm,
Water	1 pint,

with which keep the eye constantly wetted.

Inflammation of the Heart

This disease very rarely exists, except in connection with inflammation of the lungs.

Symptoms.—It is characterized by great anxiety of the countenance; weak and intermittent pulse, which is scarcely to be felt at the jaw; whereas at the left side of the chest, over the heart, its beat is full and strong and can be distinctly heard.

Treatment.—This consists in the use of medicines, which decrease the heart's action. The following may be given every four hours:—

Camphor	2 drachms.
Henbane	1 drachm.
Opium	½ "
Nitre	2 drachms

A blister may be applied on the left side of the chest.

Rheumatism

A specific inflammation, characterized by its changing from one part of the system to another.

Symptoms.—When attacking one of the extremities, the leg will be found hot, swollen, and preternaturally sensitive, the animal flinching from the acute pain produced by the least pressure of the hand; no

other affection renders the parts so acutely sensitive to pain. In the course of a few days this will subside when another leg may be found similarly attacked. The loins, back, and front of the chest are also sometimes affected.

Treatment.—Warmth, by clothing and shelter, is absolutely necessary. Give one or two doses of opening medicine:—

Castor-oil	1½ pint,

Foment the affected parts with hot water, wipe dry, and rub with liniment, composed of:—

Camphor	3 ounces,
Cocoanut oil	1 pint,

with as much friction as the animal can bear, twice a day.

An animal which has once suffered from this disease is more liable to future attacks, and should therefore be guarded from the chief exciting cause, exposure to wet and cold.

Malignant Sore Throat

Is accompanied by fever, resulting in death from suffocation. It is contagious and rapidly runs its course.

Symptoms.—First stage. The attack is sudden; appetite fails; cessation of rumination; drooping ears; pulse much quickened.

Second stage. Swelling round the throat; difficult breathing; protrusion of the head; discharge of saliva from the mouth; countenance anxious; visible mucous membranes congested and of a dark purplish colour; pulse quick and small.

Third stage. Symptoms heightened; countenance indicates great pain; pulse almost imperceptible; swelling of the throat greatly increased, extending down the neck; respiration painful, laboured, short and quick; great prostration.

Treatment.—Prevention. Separation of the healthy cattle should be the chief consideration, and if the outbreak is extensive, a change of locality, or pasturage, or kind of food is advisable.

Cure.—From the rapid swelling of the throat, medicine should be given at the commencement of the attack; if not, there is soon a difficulty in swallowing and danger of suffocation from its entering the lungs. Give:—

Nitre	1 ounce,
Henbane	1 drachm,
Camphor	2 drachms,

finely powder and mix in

Castor-oil	8 ounces.

Repeat this every four hours, substituting ghee for the oil. Tracheotomy, which is making an artificial opening in the windpipe for breathing through, suggests itself as the only mode by which suffocation might be prevented, but could only be performed by a taught operator.

Fever

Is a disturbed condition of the system, characterized by cold shivering, followed by unnatural heat.

Symptoms.—First stage. Impaired appetite; dull heavy look of the eyes; frequent yawning; unwillingness to move, except an occasional effort to stretch out a hind leg as if from fatigue; staring coat; horns, ears, and legs cold; shivering of part or the whole body.

Second stage. Pulse quick; eye brightened in appearance; redness of the visible mucous membranes; mouth hot and dry; tongue furred; thirst; breathing quickened, bowels somewhat constipated; urine somewhat scanty, and of a deeper colour.

Treatment.—Low diet; a dose of opening medicine as follows:—

Aloes	1 ounce.
Ginger	1 „

Dissolve in $1\frac{1}{2}$ pint of boiling water to be given when cold. This should be followed by:—

Camphor	2 drachms,
Nitre	2 „
Chiretta	2 „

make into a ball and give three times a day.

SECTION 11.

SANITARY ARRANGEMENTS TO BE MADE AT FAIRS AND FESTIVALS.

G. O. 17th Nov. 1868, No. 1,421, P. D. & G. O. 13th May 1870, No. 606, P. D.

1. The following are the Rules for the arrangements to be made in the Management and Conservancy of Fairs and Festivals:—

I. Accommodation.

Make suitable provision for the probable number of persons who may not be able to find accommodation in adjacent towns and villages as follows:—

(i.) Select level, and lay out suitable encamping grounds, bearing in mind the principal requirements of elevation; proximity to place of concourse; sufficiency of a pure water supply; dry, clean, and untainted soil, and direction of prevailing winds.

(ii.) Lay out this ground in divisions or sections, separated by streets not less than 40 feet wide, and, when space permits, with subsidiary streets 20 feet wide.

(iii.) Erect upon these sites temporary sheds or huts for the accommodation of those who may require them.

(iv.) Leave space to leeward of each section for the carts and cattle of the people occupying each section.

(v.) As far as possible assign sections to different castes, indicating each by a legible signboard.

II. Conservancy.

1. Erect suitable latrines for males and females, in number sufficient to meet the requirements of the crowd.

2. Establish separate pits for the burial of (*a.*) rubbish and (*b.*) filth.

3. Organize a Conservancy Establishment, according to requirements, for the following purposes:—

(*a.*) The removal daily of all rubbish and refuse, including the dung of cattle from the streets, both of the town and camp, and from the encamping ground generally.

(*b.*) The removal of all human excreta from the public latrines and from residences within the town.

(*c.*) The disposal of the same in the filth pits.

III. Water.

1. Select suitable but distinct tanks, wells, reservoirs or other sources of water supply.

(*a.*) For drinking and domestic purposes.

(*b.*) For bathing.

(*c.*) For watering cattle.

2. Place a Police guard over the source of supply selected for drinking, to guard it from contamination.

IV. Medical Supervision.

1. Appoint as Sanitary Officer a Medical or Subordinate Medical Officer, whose duty it shall be to superintend the sanitary arrangements generally, to visit the hospitals and places for distribution of medicines, to make himself acquainted with the medical history of the assemblage, as far as possible, from day to day, keeping a return of all deaths reported through the Police.

2. Establish temporary hospitals, with suitable establishments, at convenient sites, and in number proportionate to the assembly.

3. Depute Medical Subordinates to examine at the barriers all travellers coming or departing who may appear to be labouring under sickness.

4. Distribute through suitable agency and at selected localities, "cholera pills" for immediate use by persons attacked with cholera.

5. When persons may be seized with cholera they should be detained, until death or recovery, in the hut or building set apart for the purpose.

6. On recovery the clothes and persons of the patients, and friends in attendance on them, should be thoroughly cleaned.

7. The clothing and effects of persons dying of cholera should be similarly purified under the direction of the Sanitary Officer.

8. Every effort should be made to prevent persons who have symptoms of cholera from travelling alone or in company.

V. Precautions against Accidents.

1. Assign gates for ingress and egress into each town, temple or shrine, in cases in which numbers are considerable, and where instances

of loss of life have occurred from want of due arrangements of this nature.

2. Each barriers, where necessary to prevent the undue influx of people into limited areas fully occupied by devotees, admitting fresh worshippers only as numbers decrease by egress from the opposite barrier gate.

VI. Police (Sanitary).

1. The Officers of Police to be instructed to bring to the notice of the Sanitary Officer all deaths occurring within the limits of the camp or town.

2. Publicity to be given, through the Police, to the fact that hospitals are established, and depôts opened, for the distribution of cholera medicines.

3. Notices to this effect to be posted in the Vernacular all over the camp and town, and pilgrims or those frequenting fairs, to be instructed to apply for such medicines on the first occurrence of illness.

4. Notices of arrangements made for the general convenience of the people to be also freely distributed amongst them, and posted upon all conspicuous places.

VII. Construction of Latrines.

1. Latrines to consist of walled enclosures in which parallel trenches should be dug 2 feet wide by 3 feet deep. The soil removed from these trenches to be stored at their edges, and a portion daily shovelled in to cover the night-soil.

2. At the termination of the feast these trenches should be fully covered in.

VIII. General.

1. Prior to feasts and festivals, chuttrums, choultries, and grounds generally resorted to by pilgrims as camping or halting grounds, to be put by District authorities into a good sanitary condition, and provision made for a pure water supply. The same to be maintained in a good sanitary state till after the dispersion of the pilgrims.

2. At the termination of the feast or festival, should cholera have prevailed amongst the people, the halting grounds to be ploughed up, and chuttrums and choultries fumigated and whitewashed.

SECTION 12.

INSTRUCTIONS FOR THE CULTIVATION OF INDIGENOUS PRODUCTS.

Carolina Paddy Experiments.

Selection of Soil. After the crop is harvested, select in the experimental plot, from the upper six inches of soil, in three or four different parts of the ground, samples of about one pound each, mix the whole thoroughly together and take one pound of the mixture which must be placed in a carefully labelled bottle, and forwarded for analysis along with the sample of the grain produced to Madras to the Superintendent of the Farm.

Preparation of the Soil. Experimenters should carefully note the nature of the operations performed in preparing the soil for the seed, as well as its physical condition at the time of sowing, whether in a puddle or in a loose friable state; if in a puddle, they should note whether it had begun to ferment, and set free sulphurated hydrogen, which they may readily determine by the strong pungent smell of this gas, "the gas which gives to rotten eggs their nauseous smell." They should also note the nature of the implements used in the preparation of the soil.

Manures. In addition to a description of the manure its quality should be noted, and its weight and measurement accurately recorded.

Seed. If the seed was steeped, or dressed with any chemical preparation before being sown, full details of the process should be recorded.

Transplanting. A few notes on the cost of transplanting and the relative growth of a transplanted and a sown crop, would be valuable. The comparative growth of the roots of the transplanted and sown crop should also be noted.

Watering. Actual data is much needed for determining the quantity of water required for cultivating a certain area of Carolina Paddy. Experimenters should note the date of each watering from the commencement to the end of the experiment. An approximation to the actual volume of water used can easily be made. A gallon weighs ten pounds, a cubic foot of water measures about six and a quarter gallons. The source of water supply should be noted whether a river, tank or well.

Observations during the growth of the Crop. Notes made during the growth of the crop, recording its appearance at different stages, will be valuable.

Harvesting. Experimenters should note whether all the ears on a plant came to maturity at the same time, and whether this variety of paddy sheds its seeds at an earlier stage of ripeness than other varieties.

Yield etc. The number and weight of the years on an average sized plant should be noted, also the quality of the straw, and its value as cattle fodder. As early as possible after harvest about twenty ounces of the grain should be enclosed in a bottle and forwarded along with the bottle containing the sample of soil, the "experimental results" etc.

Quality of Seed. A good deal of old and useless seed is sown. Indeed a very large proportion of those who report on "Carolina Paddy cultivation," express their opinion, that their want of success was owing to the inferior seed sown, yet in *no instance* is there any record of any trial of the vitality of the seed before sowing. *Every experimenter should have a knowledge of the percentage of his seed that will germinate.* I have seen samples of seed, of which 90 per cent. would not germinate. Some seeds lose all power of germination, when exposed to a temperature of 100 degrees; in this country, seeds might perhaps be exposed to a temperature of 150 degrees. Each experimenter should test his seed before sowing. The operation is simple:—

Take a shallow vessel, a soup-plate will answer admirably; place about one inch deep of good garden-soil in the plate, and scatter over the soil 100 paddy seeds, cover this with a piece of muslin, and over the muslin place about half an inch of soil. Keep the soil damp. After a few days the muslin with the upper soil may be lifted off, and the condition of the seed ascertained. The number of seed germinated will give the *percentage* of vital seeds. Duplicate experiments had better be made.

Cultivation and Manufacture of Tapioca.

(1) It grows in almost any soil; (2) the labour "required for its cultivation is comparatively small and of the simplest sort; (3) except during the first month or two, its growth is almost independent of rainfall or irrigation; (4) its productiveness is decidedly larger than that of any other article coming under dry cultivation; (5) the mode of preparing it for the market or for domestic consumption is simple; (6) the dietic nature of it is excellent."

As to soil it will grow anywhere except on sand. On laterite hills, old *Coomery*, between palm-trees, anywhere that the castor-oil can grow, and in many places that the castor-oil cannot. All the cultiva-

tion that it requires is to burn over a piece of waste land as in *Coomery* cultivation, to dig pits two or three to a square yard, to plant two cuttings in each pit and throw dry leaves and earth on the top. The planting should be done in the latter half of the monsoon as a few showers of rain within a month of planting are necessary. But this is all that the manioc requires. It need not be all reaped within a few days. The crop may be gathered from day to day during four months.

The following are the directions for preparing the manioc for food:

The manioc is used either by reducing it to flour or in the fresh state. In either case it is very necessary to wash and boil it freely.

The flour is prepared by one or the other of the following processes:

(1). Wash and peel the thin outer husk of the tubers, split the tubers lengthwise, and remove the fibrous mid ribs, cut them into pieces of about 2 inches by ½ inch, remove the white shell or encasement, wash the pieces twice or thrice, boil them gently, again wash them freely, and dry them well in the sun.

They are then stored in some place secure from damp. This will remain unspoilt for several months, some times even a year. Any quantity required at a time is taken and beaten into flour for use.

(2). When the tubers are washed, peeled, split lengthwise, and freed from the mid ribs, they are immersed in a cistern or tub of water and rubbed against the rough surfaces of stones. The water being left to stand quiet for a time, a deposit of flour settles down. It is then washed several times, dried, gently heated in earthen vats and stored. The first mode is more suited for small storage and domestic use, the second for trade.

The tubers are also used fresh.

These are washed, peeled, split and minced as above, and then boiled and prepared with salt, pepper, cocoanut oil, turmeric, etc. With so good an adjunct as the manioc, the consumption of rice in times of scarcity may be greatly economised.

It is calculated that a hundred square yards will support two men for ten months.

The Cultivation of Tea in Madras.

Extract from a letter from H. Cleghorn, Esq., M. D., Conservator of Forests, dated Madras, 11th August 1860, *No.* 96.

Localities where Tea Plants are growing.

I. **Shevaroy Hills.**—There are several well-grown trees at Yercaud, introduced by G. Fischer, Esq., these have

4,000 feet.

not been picked or pruned, and, indeed, have been left to nature, but are growing vigorously nevertheless.

4,500 feet Rain-fall 120 in. M. Temp. 680.

II. **Coorg.**—A case of plants was brought from China by Colonel (Lieutenant-General) Dyce in 1843; these (now trees) appear to me *over luxuriant*, producing a rapid growth of leaves and not bearing seed with regularity.

4,800 feet.

III. **Nundidroog.**—A number of plants have lately been sent to this Hill Sanitarium, they were beginning to drop in the Lál Bágh Garden, Bangalore, but there is hope of their thriving in their new location. "The mean temperature of Bangalore is 75°, and the average rain-fall 35 inches." The climate being too dry and too hot, the plants necessarily become dwarfed.

5,600 feet Rain-fall and Mean Temp. not known.

IV. **Bababooden Hills.**—Four plants from General Dyce's stock were received from Mercara in 1847, these grew well without care. A packet of fresh China seeds was sent last year; Colonel Porter, Superintendent of Nuggur, raised 23 plants above Ghát near the Circar Bungalow, and a number of seedlings have been planted out about a thousand feet lower by Mr. Denton, Coffee Planter.

6,000 feet. Rain-fall 55 in.

V. **Nilgiri Hills.**—*a. Coonoor.* A full report of Captain Mann's plantation is recorded in Proceedings of Government No. 1,272, dated 21st September 1859.

Besides this, there are a few plants at the undermentioned places.

7,300 feet. Rain-fall 60 in. Mean Temp. 58°.

b. Ootacamund.—Introduced or raised by Mr. McIvor, Government Gardens, from Saharunpore seed, and by General F. C. Cotton at Woodcote.

c. Kaity.—Introduced or raised by Sir S. Lushington and Lord Elphinstone.

d. Kulhutty.—Introduced or raised by Mr. Rae.

7,100 feet.

VI. **Pulni Hills.**—Major Hamilton reported that a considerable number of tea plants at Kudaikarnal, were an inch or two above ground and appeared fresh and healthy.

1,200 feet.

VII. **Curtallam.**—I have received flowering specimens from the old spice garden, which correspond with the standard figures of *Thea Chinensis.* The shrubs are twenty years old, 12 to 15 feet high, and where the seed came from is not known.

VIII. **Travancore.**—Tea trees grow luxuriantly in Messrs. Binny and Co.'s plantations, (formarly Mr. Huxham's) 40 miles east of Quilon

on the road to Curtallam,* and from whence some plants were procured ten or twelve years ago, which were planted at Vellymallay near Udagiri, 1,800 feet, and at Athaboo near Tinnevelly frontier, 3,200 feet. At both places they are growing luxuriantly.

These facts are taken from General Cullen's letter to the Madras Government, and I may state that some seeds received from him were planted and throve on the Nilgiris at an elevation of 5,500 feet.

4. In tea, as in all cultivated plants, there are variations, the discrimination of which is of the utmost importance commercially, and also in an economical point of view, but I have not materials for attempting a precise definition of these differences. This, however, is known that the seed having been obtained from different parts of China, the introduced plant varies in stature exceedingly, from a bushy shrub of 3½ feet to a ramous tree, 25 feet high.

5. There is a vast difference also between the narrow leaved forms and broad leaved specimens in some of the localities mentioned.

At present the leaves are taken indifferently from several sort, which should not be done, when preparing tea for commercial purpose; and the means of manufacture are of the rudest description.

7. The tea shrub of commerce, though long confined to Eastern Asia, is now cultivated far beyond the limits of China and Japan, in †Java, (under the Equator) in Assam, the North-West Provinces of Hindustan, on the banks of the Rio de Janeiro, and recently in North America. From the published reports of Mr. Fortune and Dr. Jameson‡ it appears to prefer a climate probably of 67° to 73° mean temperature. Such is nearly the temperature of the hill slopes near Kúnúr, Kotagiri, and of many of the valleys in the eastern and northern slopes of the Pulni and Nilgiri Hills, and also of the Bababooden range in Mysore, and of Kudra Muka in South Canara.

8. It ought also to be observed, as illustrative of the hardiness of the tea shrub, that the cultivation extends over a great breadth of latitude (from the banks of the Rio de Janeiro, 22½° South Latitude, to

	Altitude.	*Rain-fall.*
*Caldoorty	6,700 feet	150-200 Inches.
Vellymallay near Udagiri	1,800 „	80
Athaboo near Tinnevelly	3,200 „	40

† Java, (under Equator), Siam and China 10° to 31° N. L. (Fortune.)
Rio de Janeiro 22½,° S. L. Tang-chow-foo, 36° N. L. (Reeves.)
Principal Districts between 27° and 31° N. L. (Fortune.)

‡ Selections from the Records of the Government of India, No. 23, 1857.

the Province of Shang-ting in China 36½ North Latitude,) and that as we recede from the Equator, the lower latitude compensates for the difference of altitude. The Chinese cultivate on the lower slopes of the Hills, whilst in the North-West Provinces, the culture is carried on between 2,000 and 6,000 feet.

9. This valuable plant has been found wild in Upper Assam and Cachar, whilst its congeners abound on the Nilgiri and other mountain ranges of this Presidency. Its cultivation, therefore, might be attempted with good prospect of success in any of the localities mentioned in paragraph 7. In the case of Captain Mann's plantation near Kúnúr we have the opinion of four competent judges* that the experiment had entirely succeeded as regards the growth of the plant.

It now only remains to prove the merchantable character of the leaf, and this I hope will soon be tested.

10. So far as I can judge, the aid of a few practised manipulators is all that is required to conduct the manufacturing processes. This I recommended in my letter† to Government, and I would beg again to solicit their attention to the proposal. Enclosed is a letter on this subject received by me from Dr. Jameson, at the time the question was broached, also extracts from Sir Emerson Tenant's erudite work on Ceylon, corroborative of the views expressed on this important point.

11. Much useful informalion will be obtained from Fortune's works, specially his "Visit to the Tea Districts of China," and "A short Guide to Planters cultivating Teas in the Himalayas" and "Kohistan of the Panjab," by Dr. Jameson.‡ Intending Tea Planters ought also to study carefully Mr. Ball's excellent work on the "Cultivation and Manufacture of Tea," and the "Theory of Horticulture," by Professor Lindley, a knowledge of the principles of culture being indispensable to success.

From W. Jameson, Esq., Superintendent, Botanical Gardens, North-West Provinces, to H. Cleghorn, Esq., M. D., Conservator of Forests, Madras, dated Kowlangiri, Deyra Dhoon, 5th September 1859, *No.* 431.

I have the honor to acknowledge the receipt of your letter, No. 741, dated 6th ultimo, regarding tea-makers. I am glad to hear that tea cultivation is making steady progress in the Madras Presidency. I

*Mr. H. Ricketts, B. C. S., Mr. Stainsforth, B. C. S., Major R. Strachey, Bengal Engineers, Captain Impey, Bengal Engineers.

†Dated 27th August 1859, No. 762, recorded in Proceedings of Government, No. 1,342, dated 21st September 1859.

‡Selections from the Records of the Government of India, No. 23, 1857.

have no Chinese tea-makers available to send to the Nilgiris, but I can provide you with four excellent native tea manipulators, who have been for years working in the factories and are nearly as expert at their work as the Chinese. To several private factories, I have supplied natives brought up as tea-makers in the Government factories, and by them excellent teas have been prepared. Thus all the teas prepared at Hurbawallah in the Deyra Dhoon estimated at lbs. 10,000 this season have been prepared by natives furnished by me, and these teas are much prized by the public, and fetch high prices.

Four native tea-makers are willing to proceed to the Nilgiris, and serve for three years on the following conditions:—

(1.) Their wages to be Rupees 12 *per mensem* each, for the first year, and Rupees 16 each *per mensem* for the second and third years.

(2.) All their expenses to be paid to and from the Nilgiris.

(3.) Their wages to be paid them from the date of leaving the plantation at Kowlangiri in the Deyra Dhoon.

(4.) Their agreement to continue in force for three years from the date of their arrival at the plantation in the Nilgiris.

(5.) On discharge, their expenses to be paid and a free passage given to them to Kowlangiri in the Deyra Dhoon. Their wages to cease from the date of their discharge from the plantation on the Nilgiris.

With these men I am confident that you will be able to do all that you require towards ascertaining the quality of the leaf yielded by the tea plants growing on the Nilgiris. With the men I will send a series of baskets, etc., required in manipulating teas, and Dr. Thomson of the Calcutta Botanical Gardens can procure for you from Messrs. Thomson and Co., Hardware Merchants, such pans as you require. If I can assist you in any other way, it will give me much pleasure.

P. S.—These four men agree to work diligently in the plantations and make themselves generally (useful) when their service are not otherwise required in the Factory. But in order that there may not be any dispute, I shall, if agreeable to you, write their agreement on stamped paper.

Extracts from Tenant's Ceylon.

"The tea plant has been raised with entire success on the Estate of Messrs. Worms, at Rothchild in Pusilawa; but the want of any skilful manipulators to collect and prepare the dry leaves, renders it

hopeless to attempt any experiment 'on a large scale until assistance can be procured from China, to conduct the preparation.' Volume I. page 90.

"The plants thrive surprisingly, and when I saw them they were covered with bloom. But the experiment was defeated by the impossibility of finding skilled labor to dry and manipulate the leaves. Should it ever be thought expedient to cultivate tea in addition to coffee in Ceylon, the adaptation of the soil and climate has thus been established, and it only remains to introduce artisans from China to conduct the subsequent processes." Volume II. page 252.

Letter from W. Huxham, Esq., to J. D. Bourdillon, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Calicut, 27th October 1860.

1. A short time since I read Dr. Cleghorn's letter to Government dated 11th August last, regarding tea plantations. In noticing those in Travancore, which he did not visit, two or three material errors appear, and should be corrected.

2. The elevation of Caldoorty is stated "6,700 feet," whereas it is but 700 feet at most. The average annual fall of rain during a period of six years, from 1843 to 1848 was but 127 inches, instead of "150 or 200 inches" as represented. These facts can be corroborated by General Cullen, who, when Resident in Travancore took much interest in these matters.

3. The tea nursery of Caldoorty was formed in 1839 and 1840, from seeds and plants sent to me by Government through Drs. Wallich and Wight from Assam and China in glazed cases.

4. My intention at that time (labour being cheap in Travancore) was to form extensive plantations of tea; and with this view I suffered the plants to grow in a natural manner in order to obtain seed, instead of dwarfing them for leaves. In two or three years after being set out, I had trees growing from 20 to 30 feet in height. In December 1840, some of the leaves were 10 inches long and 3½ inches wide, specimens of which I forwarded to Government at the time.

5. I obtained one tea plant in 1839 from the Government Experimental Farm at Kaity on the Nilgiris. Several were introduced there by Colonel Crewe and attended to by M. Perrotet, the French Botanist, in 1836 and 1838. His report of 10th April 1839 was sent to me by Government; the perfect correctness of it, I can affirm, having personally inspected the plants when the French Governor-General

de St. Simon was residing there in 1837. The plant I received, although stunted at first, bore flowers and seed in 1840, and gradually attained a large size.

6. The Tea trees in the Government Experimental Spice Gardens near Courtallum in Tinnevelly, mentioned by Dr. Cleghorn, were, I understand, got from Assam, and planted by Dr. Wight's order in 1839.

The Cultivation of American Cotton.

Memorandum by Doctor Forbes, Superintendent, Dharwar Cotton Gin Factory on the sowing of American (New Orleans) Cotton Seed.

1. **Season.**—In Dharwar the average fall of rain in the Cotton Districts varies from 25 to 30 inches. It begins in June, and the weight of the south-west monsoon is over about the middle of August. In September, October, and the first half of November, there are occasional heavy falls belonging to the Madras Monsoon.

2. All cotton, both New Orleans and Native, is sown in August at the time that the ground, after having been thoroughly soaked, has become partly dried at the surface. The ground is amply moist without being so wet as to rot the seed. Frequent hot sunny days, during this month, tend to promote germination, and about three months more remain, during which rain falls from time to time. About the beginning of October, a strong dry cutting east wind sets in, and until the middle of November occasional heavy thunder-storms, and days of moist, west and southerly winds intervene.

3. After the latter period the dry east wind usually continues steadily, night and day, till the month of January. The plant begins to flower towards the end of December, and picking begins between February and March (a little sooner than the native cotton, which is sown at the same time with it).

4. The above shows the course of the season, or sowing time, in Dharwar and the adjacent Districts, *viz.*, Belgaum, Raichoor, and Mysore. In other places the time of sowing must be accommodated, as much as possible, to the seasons there prevailing, so as to obtain for the young plants about the same amount of monsoon climate. Ordinarily, sowing about the same time as the Native Cotton of the country should answer. But when the dry winds are very severe, it might be advisable to anticipate the time of sowing Native Cotton, provided the condition of the ground, as regards moisture, will admit of it, as the

plant must attain a certain amount of vigour to prevent its suffering from these winds.

5. Particular care must, however, be taken to avoid sowing at any period that will risk falls of rain occurring during the picking time.

6. **Cultivation.**—The preparation of the land adopted for the Native Cotton will usually answer for the American variety, but particular attention must be paid to the eradication of weeds and grass.

7. The New Orleans seed is woolly, and, without some preparation, it will not run freely through the drill. The method adopted by the cultivators here is to rub it with their hands on the ground in a mixture of cow-dung and water; after this, it is sown with the drill as usual with other seeds.

8. About the second month after sowing, the drills are hoed or scraped. This is done with the usual implement drawn by two bullocks. It loosens the earth on both sides of each row of plants, and also removes weeds and grass. The operation is repeated twice (or it may be oftener) at intervals of about a fortnight.

The Cultivation of Indigo.

Memorandum regarding the Cultivation and Manufacture of Indigo, as carried on in the Benares Province, by Claud Hamilton Brown, Esq., of Mirzapore.

Soil.—The richest loam is supposed to give the best produce, though lighter soils frequently give finer looking *plants.* Moist, low soils are not suitable, but a great deal depends upon the sub-soil, as the root grows vertically and to a great depth. High stony lands are to be avoided, excepting the sites of old villages where from the presence of lime and animal or vegetable matter, very fine crops are frequently produced, particularly in a season when the rains are heavy.

Fields that have recently had heavy crops (Maize, Indian corn, *Urlen,* etc.,) recently taken off them, should be avoided.

Cultivation.—Immediately on the setting in of the periodical rains, say 15th to 30th June (in these parts), the lands should be well and carefully ploughed (three ploughings), the seed thrown in broad cast, at the rate of 4 *seers* (8 lbs.) per *Beegah,* and the land smoothened over with a *Henga* (rudimentary harrow).

The plant generally shows itself in three or four days; as soon as it has got 2 or 3 inches high, 6 or 8 leaves, all weeds must be care-

fully removed, and a second weeding is again requisite by the time the plant is 6 or 7 inches high.

While weeding, any places where the seed may have failed to germinate, can be re-sown by sprinkling the seed on the surface, and dibbling it in where required.

In about ninety days the plant begins to flower, and is then ready for cutting.

Manufacture.—The plant is cut at about 6 inches from the ground and carried to the steeping vats with as little delay as possible, strewn horizontally in the vats, and pressed down by means of beams fixed into side posts, bamboos being placed under the beams. Water must be immediately run in, sufficient just to cover the plant. If water is not at once let in, the plant will heat and become spoilt.

Steeping.—The time for steeping depends much upon the temperature of the atmosphere, and can only be learnt by experience and careful watching of the vats; but it may be mentioned, that in close sultry weather east wind, thermometer 96° in the shade, 11 or 12 hours are sufficient. In dry cool weather, west wind, 15 or 16 are sometimes requisite. If the plant is very ripe, the vat will be ready sooner than if the plant was young and unripe.

It is most important to steep exactly the proper time, the quality or quantity of produce being dependant on this being done; as a guide, the following signs may be mentioned as showing that the vat is ready to be let off:—

1st. As soon as the water begins to fall in the vat; *2nd.*, when the bubbles that rise to the surface burst *at once; 3rd.*, on splashing up the surface water, it has an orange tinge mingling with the green; *4th.*, the smell of the water is also a great guide; when ripe, it should have a sweetish pungent odour, quite different from the raw smell of unripe green colored water. The first of the water when let off into the beating vat has a rich orange colour, and from the depth of this you can judge whether the vat has been a proper time steeping.

Beating.—This is performed by men who enter the water (about 7 to each vat) and agitate it either by the hands, or by a wooden paddle, at first gently, but gradually increasing as the fecula begin to separate, which is known by the subsidence of the froth, and the change of the colour of the water from green to dark-blue. The time usually necessary for beating is from 1¼ to 3¾ hours, but no positive rule can be given for this. The following are common modes for testing the state of the vat.

1st. Take a little of the water in a white plate or saucer, and let it stand. If the fecula subside readily, and the water remains of a Madeira color, the beating may be stopped.

2nd. Dip a coarse cloth in the vat and wring out the water, observing its color. If green, the beating must be continued, but if Madeira or brownish color, it is ready.

3rd. When sufficiently beaten, the surface of the water will, as soon as the beating is suspended, become of a peculiar glassy appearance, and the froth subside with a sparkle and fizz like Champagne.

Three or four chatties of cold water, or weak lime water, are then sprinkled over the surface to hasten the precipitation of the fecula, which does not completely take place in less than 3 or 4 hours. The water must then be drawn off from the surface through plug holes made for the purpose in a stone slab inserted in the wall of the vat. The fecula which remain at the bottom are removed to the boiler.

Boiling.—Bring it to the boiling as quickly as possible, and keep it there for 5 or 6 hours. While boiling it must be stirred to prevent the Indigo burning, and skimmed with a perforated ladle. Its being sufficiently boiled is known by its assuming a glassy appearance.

When sufficiently boiled it is run off to the straining table where it remains 12 or 15 hours draining, it is then taken to the presses and gradually pressed; this takes 12 hours. It is then ready to be taken out, cut, stamped, and laid in the drying house to dry.

A good size of vat is 16 feet by 14 feet by 4⅓ feet for the steeping vat; the beating vat to be somewhat smaller and shallower.

A *Begah* contains 27,224 feet, 200 *Ms.* of plant do very well if they yield one *Munn* (82 lbs.) of any Indigo; a vat of the above size holds about 100 *Ms.* of plants.

The plants sown say in June, July, are cut three months afterwards, "Nowdah", and manufactured, and a second crop will be taken from it the following August, "Khoontee." The second cutting gives the largest produce and best quality, the third "Tursalee," but is seldom allowed to grow three years.

GLOSSARY

OF NATIVE REVENUE TERMS.

Abkarry, Revenue derived from taxes on the manufacture and sale of spirituous liquors.

Agrahàram, A village held by Brahmins on a favorable tenure.

Amani, Lands, (or other sources of Revenue), held under the immediate management of Government Officers, and not leased or rented out; in contradistinction to Zemindary. Also lands where the Government share is received in kind, in contradistinction to a money rent.

Ameen, A Chief Officer of Police or Revenue. An Inspector.

Amildar, Native Revenue Collector. Tahsildar.

Anicut, A masonry or brick work dam across a river, or stream, for the purpose of directing the water into side channels of irrigation.

Anna, A sixteenth of anything.

Arrack, A spirit formed by distillation of Toddy, or of Jaggory.

Ayacut, The total area of land in a village. When applied to irrigation estimates, it means the land that can be watered by the tank or channel referred to.

Bághàyet, Land on which garden products (as chillies, tobacco, turmeric, etc.,) are raised.

Banghy, A pole with slings at either end supporting portable boxes or baskets for baggage, carried over one's shoulder.

Baràvard, An estimate, a calculation. What is summed up. A statement of District disbursement.

Batta, Extra pay or allowances to Public Servants.

Bazaar, A market-place.

Bedlga, Quit-rent.

Beegah, A measure of land varying in extent in different parts of India.

Beegum, A lady; princess; woman of high rank.

Beriz, The fixed amount of assessment on any land. Also, the gross *Jumma,* or demand of a District.

Bessoye, The family-name of a race of hill chiefs in the Northern Circars.

Betel Nut, The fruit of the Areca Catechu tree. It is the kernel, or nut that is eaten.

Bheasty, A water-bearer.

Brahmin, A man of the first order or caste of Hindus, properly charged with the duty of expounding the Vedas, and conducting the ceremonies they enjoin.

Brambádáya, Grants for the maintenance of Brahmins.

Bund, An embankment against inundation; dyke forming a tank.

Burkundaze, A matchlock man, but commonly applied to a native of Hindustan armed with a sword and shield, who acts as door-keeper, watchman, guard, or escort.

Caboolеat, An agreement or engagement in writing. The "counterpart" of a license to sell spirits, etc.

Cadjan, The leaf of the palmyra tree used for writing accounts, letters, etc., on with an iron pen.

Calingula, An outlet or sluice for carrying off the surplus water of a reservoir.

Car, The ploughing season in August—September; rice growing in the rainy season, and reaped in the last months of the year, the first or small rice crop.

Cawny, 6,400 square yards, or 1·32 acres. In the town of Madras it is divided into 24 grounds, or *manays.* In the Provinces it is divided into 100 *Coolies* or *Gooties*, or into sixteenths called *annas.* The *anna* being a square of 60 feet each way.

Cazee, A Mahomedan Judge or Magistrate.

Chàlguenny, A temporary lease, generally for one year.

Chitta, An account particular, for land or cash. Also a rough draft; a day-book.

Choultry or Chuttrum, A covered building for the accommodation of Travellers.

Chunam, Lime. Lime plaster.

Chuprasse, A messenger or courier wearing a badge as a mark of office, usually a Public Servant.

Chuttrum, see *Choultry.*

Circar, The Government. The Chief Authority. The term is used in regard to land paying full *teerwah* to Government, in contradistinction to *Inam.*

Conicopoly, An Accountant, the Village Accountant.

Coodivàrum, The share of the wet produce of land or of salt pans, that accrues to the labourer; in the latter case as Salt is a Government Monopoly, it is always paid in money.

Cooly, Hire, wages. A hired laborer, or porter.

Coonchum, A measure of capacity varying from $\frac{1}{16}$th of a *Seer* to 14 *Seers.*

Cotaur, A Depôt for the sale of sea-salt.

Cowle, An engagement or agreement. It refers generally to waste land taken on an agreement to pay a small but increasing rent for a certain number of years, when it becomes liable to the same rent as other cultivated lands.

Curnum, The Village Accountant holding office under Government. Vide Regulation XXIX. of 1802.

Cusbah, The principal Village in a Talook where the Tahsildar resides.

Cutcherry, A Public Office of the Collector or Tahsildar. A Hall of business.

Dàks, Post, Post Office, or establishment for the conveyance of letters and of travellers. Relays of men or cattle along the road for those purposes.

Deloyet, A superior class of Peon attached to the person of a Chief European Officer.

Deshmuk, A District Revenue Officer who superintends the cultivation, reports on the state of the crops, etc.

Despandi, The hereditary Revenue Accountant of a District or certain number of Villages.

Dittum, Fixed. The account of the probable settlement, ascertained early in the season, by taking from each ryot a Memorandum of what he intends to cultivate.

Duffadar, A Head Peon. A Native Officer of irregular horse, under Jamadar.

Dufter, Records. The place where records are kept.

Dufterbund, A Record or Office-keeper. Allowance paid to such an Officer

Durgah, The tomb or shrine of some Mahomedan Saint.

Durkhast, A proposal to cultivate or rent land. A bid. A request. An application.

Duswundum, An *Inam* of land, (generally ¼ of that irrigated,) given by Native Rulers to any individual who constructed a tank.

Enam, see *Inam*.

Fasli, The Official Revenue year beginning on the 1st of July. Thus Fasli 1282 begins in July 1873.

Foujdaree Udawlut, The late East India Company's Chief Criminal Court.

Fusljásty, The Extra Tax imposed on "one crop" land, when a second crop is raised.

Futwa, A judicial sentence, a judgment; but more usually applied to the written opinion of the Mahomedan Law Officer of a Court.

Garce, 400 *Merkals* or 185·2 cubic feet=18 Quarters English.

Ghee, Clarified butter.

Gingelly, The term applied to the oil extracted from the seed called *Yelloo or Noovaloo* (Sesanum Orientale).

Gollah, Peons, exclusively employed in the Treasury.

Golundauze, A Native Artilleryman.

Gooroo, A spiritual teacher or guide.

Gosha, A corner. Retirement. The word is applied to Mahomedan females of respectability who never appear in public.

Grammanattam, Ground set apart, on which the houses of a village may be built.

Gumastah, An Agent. A Native Accountant in the Revenue Department.

Gunny, Coarse cloth used for bags; it is made from the fibres of cocoanut, bamboo, etc.

Henga, A rudimentary harrow.

Hookumnamah, A set of written rules for the guidance of Revenue Officers. Standing Rules for the details of Land Revenue Assessment.

Hoorla, A small water-wheel.

Hoozoor, The presence. The Chief Officer (European) of the District.

Inam, A gift, usually applied to a gift or grant of land, some quite free of rent, some bearing a small quit-rent, or *jodi*.

Inamdar, The holder of an *Inam*.

Jaggery, Sugar in its unrefined state.

Jaghire, An assignment to an individual of a portion of territory; generally as a reward for Military Service.

Jamadar, The chief or leader of any number of persons; in Military language a Native Subaltern Officer, second to the Subadar.

Jawábnavees, A Native Cutcherry Officer, whose duty it is to read out reports, petitions, etc., and to draft replies to them after receiving orders.

Jenm or Jenma, The hereditary or proprietary occupancy of lands in Malabar.

Jenmkar or Jelmkar, A proprietor of land in Malabar.

Jenmum, Birthright.

Jodi, An easy rent, or quit-rent on those *Inams* which are not entirely free, or *surva*.

Jowaree, A species of millet which grows to a height of eight to twelve feet on a reedy stem.

Jumma, The whole or total. It generally means the total demand of assessment or *Beriz* on a Village or District.

Jummabundy, The Annual Settlement made under the Ryotwar System.

Karkoon, A clerk, a writer, a registrar. An inferior Revenue Officer in charge of a *taraf*, or division, under the *Mámalutdár*, or District Collector.

Kàrkhàna, An office or place where business is carried on; a workshop, a manufactory, an arsenal.

Khás, Private, peculiar, exclusive lands, estates under the immediate management of Government.

Khedda, An enclosure in which wild elephants are caught.

Khowass, Nobles, grandees; attendants, personal servants, usually the favourite or confidential attendant on a person of rank.

Kist, An instalment, the word applies generally to the fixed instalments for paying Revenue.

Kistbundy, The written rules according to which the dates of the *Kists* becoming due, and their proportion to the whole demand, are fixed.

Kooshky, Dryness, drought; dry land, land not artificially irrigated by land in opposition to by water, as travelling.

Kudimaramut, Repairs of the channels of irrigation on the borders of the fields by the cultivators themselves.

Kudivarum, The share of the produce which is the right of the inhabitants or of the cultivators.

Lakheràj, Rent-free land, applied to land exempted for some particular reason from paying any part of the produce to the State.

Lascar, A Native sailor, but especially applied also to tent-pitchers, inferior artillery men, and others.

Lumbadies, A tribe closely resembling the *Brinjarries*.

Lungerkhànà, An almshouse. A place for distributing food to paupers, cripples, etc.

Màgany, Wet cultivation; a district.

Mahàjun, A great man; but applied in most parts of Hindustan to a merchant, a dealer, a banker or money-changer.

Màhout, An elephant-driver.

Maistry, A head workman; foreman.

Makàn, The residence of a Fakeer.

Malikana, What belongs to a *Málik* (or master) in the way of fees, etc. The allowance paid to a Zemindar whose estate is attached.

Mámool, Established customs or usage.

Maund, A weight of 28⅔ lbs. avoir. in Bengal, and 25 lbs. at Madras. The Indian *Maund* is 822 lbs.

Meeràssidàr, The holder of hereditary lands or Officers in a village.

Melvárum, The Government or Circar share of the produce of a field either in kind or money.

Meraca, Dry land, upland, high ground. (See *Metta.*)

Mercàl, A measure of 8 Madras Measures or *Puddees*, containing 800 cubic inches. The Salt *Mercal* is allowed to be 828⅓ cubic inches.

Metta, High and dry land, not capable of irrigation, but depending on the rain, and therefore unfit for rice.

Mofussil, Properly separate, distinct, particular: in Hindustan, a subordinate or separate district; the country, the provinces, or the stations in the country, as opposed to the *sadar*, or principal station or town.

Mohurrum, The name of a festival on the 10th day of Mohurrum, in commemoration of the martyrdom, in Hejira 46, of Husun and Hosein, (the grandsons of Mahommed), who

ruled at Medina; the former was poisoned by, and the latter slain in battle with, Ayzeed, King of Syria.

Monigár, The Head-man of a Village, employed as a Revenue Officer of the Circar, for which he holds a *Manium*, or receives payment.

Moochy, A worker in leather, a shoe or harness-maker, a saddler; a man employed in Public Offices, to make pens, ink, provide paper, seal letters, bind books and the like.

Mooktiar, An Agent. A Representative, an Attorney. Amongst the Mahrattas, the person appointed by the co-sharers of a hereditary office, to discharge its duties.

Moolgár, A Proprietor of land in Canara.

Mool-gueny, A permanent, unchangeable rent.

Moonshee, A Native Secretary, or *Jawdbnavees*. A teacher of languages.

Moonsiff, The Head of the Village Police. The *Monigár* often holds this office. A "District Moonsiff" is a Native Judge, subordinate to the Zillah (now District) Judge.

Mootah, A small Sub-division of a District. A Permanently Settled Estate.

Mootahdar, The Proprietor of a *Mootah*.

Mosque, A Mahomedan place of worship.

Mottafysal, A system of settlement similar to *Oolungu* with the difference that the *Meerdssidár* enjoys the profit and suffers the loss contingent on variation of price.

Moturpha, Taxes levied on the manufacturing and trading community, as Loom tax, Cooly tax, etc.

Mowzah, A place; village; the cultivated lands of a village.

Muchilka, A penalty bond. The counterpart of a Lease or License from Government.

Muctah, Cutting, cutting off. A contract, an agreement; rent, rate, a fixed rate of assessment.

Munn, A Bengal Maund of 82$\frac{2}{7}$ lbs. avoir.

Nazir, An Officer of the Court, who is charged with the serving of process, etc.

Notagár, An Officer who keeps the money accounts of a village; also, a money-changer: a conjuror, a fortune-teller.

Nunjah, Irrigated land, as distinguished from *Punjah*.

Nuth, A grass growing in the Ceded Districts, with tough twisted creeping roots. Favorable *cowle* is given to extirpate it.

Olluck, The eighth part of a "Measure," *i. e.*, 12½ cubic inches.

Oolcoody, A ryot who resides permanently in the village where he cultivates, and has a prescriptive right in *Meerassy* villages to hold his farm in perpetuity, on paying the *warum* or *teerwah*.

Oolungu, A peculiar system of settlement in which the Government demand varies with the current prices of grain.

Oomittankai, The fruit of the *Datura*, possessing an intoxicating, and often a poisonous effect when eaten.

Pádi, A Madras measure of 100 cubic inches.

Pagoda, The European designation of a Hindu temple in the south of India; also the gold coin formerly coined at Madras.

Párà, A measure of 5 *Mercáls*, or 4,000 cubic inches.

Paracoody, A temporary ryot from another village. He has no prescriptive right like the *Oolcoody (q.v.)*, but at the expiration of his lease his rent may be increased, or be ousted by the *Meerassidar*. Where *Meerassy* is not recognized, the term is used to denote any ryot not resident in the Village.

Peon, A subordinate Police or Revenue Officer.

Pergunnàh, A small district, or division of country, containing several villages.

Peshanum, A coarse kind of rice ripening late; also applied to the harvest or gathering of that sort of rice.

Peshcush, The fixed payment made to Government by Zemindars.

Peshkàr, An Officer of Revenue, inferior to the Tahsildar.

Pice, The twelfth part of an *Anna.*

Poligar, A chieftain, or head of a tract of country.

Polliem, The country of a *Poligar.*

Pollum, An old Madras Weight of 10 gold Pagodas, or 524 grains, being nearly 1¼ oz.

Ponum, High land overrun with underwood, but which is capable of cultivation after long intervals with particular kinds of grain sown in holes dug with a spade.

Porumboke, Land unfit for cultivation, as houses, roads, rocks, tanks, etc. Also lands reserved as being required for purposes other than those of cultivation; *e. g.*, sites of villages, beds of tanks, banks of channels, ditches of forts.

Potel, The Headman of a Village.

Poyacarries, or **Pyacarry,** Properly a ryot holding land of a *Meerassidar* to whom he pays the *Swamy Bhogum* after the liquidation of his *Melvarum* or *teerwah* to Government. A *Poyacarry* may be either an **Oolcoody** or **Paracoody.** (*q. v.*) But the word is very frequently used to denote a *Paracoody* only.

Puckally, A large leather bag for carrying water in, usually double, thrown over a bullock; also a leather bag used for raising water from wells; a water carrier.

Pullum, Low-lying ground.

Punchàyet, A Native Jury, or Court of Arbitration, consisting generally of five persons.

Pundit, A Brahmin learned in the Law and *Shastras.*

Punjah, Land fit for dry grain cultivation, not being irrigated.

Puttah, A yearly lease given by the Collector to each ryot, stating the particulars of land he is charged for, and the amount to be paid.

Puttahdar, One who holds a *Puttah* for his lands.

Puttamonigar, A principal inhabitant appointed for the collection of the revenue and management of village affairs. The Village Headman.

Putty, A part or portion, a division of a village, a division of land into separate portions or strips. Also a list.

Raggy, A kind of grain,—also called *Natcheny.*

Raj, A kingdom. A principality.

Rajah, A king, a prince. A title given by the Native Governments, and in later times by the British Government to Hindus of rank.

Ramzàn, A Mahomedan month, the one of fasting.

Ràzinàmah, A deed or paper of consent. An acquittance for resignation. The settlement of a dispute or suit by mutual agreement.

Regur, The black soil generally known as cotton ground.

Roodra Abishegum, A ceremony performed in August when rain is required for cultivation. It consists in certain ablutions and anointings in honor of Siva.

Rawànnah, A despatch. A permit to pass goods free of duty.

Rusoom, Customary gratuities, fees, or perquisites, either in kind or money.

Ryot, A cultivator of the soil.

Ryotwar, An Annual Settlement in which each *Ryot's Puttah* is considered.

Saderwared, The petty incidental charges for office, stationery, oil, etc.

Sayer, Transit duties. Under former Government it also included all imposts that were not actually Land Revenue, such as Tolls, Licenses, *Moturpha*, etc.

Seer, The Bazaar *Seer* of Bengal, and that of the Peninsula, is a weight of 80 *Tolas* or 2·06 lbs. 40 *Seers* make 1 Indian *Maund*. The old Madras *Cutcha Seer* was 80 Gold Pagodas weight, *i. e.*, 8 *Pollums*, or 24 *Tolas*. Where the *Seer* is spoken of as a measure of *capacity*, it equals two-thirds of a Madras Measure.

Sepoy, A Soldier of Native Infantry.

Shaical, Land fit for cultivation, and which *is* generally cultivated.

Shanday, A market, a fair, an annual fair.

Sheristadar, The Head Native Officer of the Huzur Cutcherry, or Court; also a Native Talook Officer under the Tahsildar.

Shetsundee, Local Militia, holding lands for Military and Police Service; often the garrison of forts.

Shroff, An examiner and sorter of coins. A money-changer.

Shrotriem, A village or certain extent of land granted on easy rent in perpetuity, or for so many lives; generally as a reward for Public Service.

Shrotriemdar, The holder of a *Shrotriem*.

Sowar, A rider, a horseman or person mounted, one carried by any conveyance.

Sudder Ameen, A Chief Commissioner or Arbitrator. The title of a class of Native Civil Judges under the British Government, distinguished as *Sudder Ameens* and *Principal Sudder Ameens*.

Sudder Dewanny Udawlut, The Chief Civil Court.

Sudder Nizamut Udawlut, The Chief Criminal Court.

Sudder Udawlut, The Chief Court of Justice both Civil and Criminal, the late Company's Supreme Court, and Court of final Appeal in India, and now the High Court.

Sudra, The designation of the fourth or servile caste of the Hindus, or of a member of it; the term is now vaguely and incorrectly applied to all the mixed castes, to all who are not either Brahmins or outcasts.

Sunnud, A patent, or written authority from the Ruling Power to hold land or office.

Sunnud-i-Milkeut Istimrar, Deed of permanent Lordship given by Government to a Zemindar.

Tahsildar, A Native Collector in charge of a Talook. An *Amildar*.

Takeed, Injunction, warning, direction, an order from a superior.

Tallary, The village watchman, whose duty is to give information of offences, guide travellers, etc.

Talook, A dependency. A division of a district under the management of a Tahsildar.

Talookdar, The holder of a Talook. A petty Zemindar.

Tappal, The Post; the carriage and delivery of letters, etc.

Tariff, Determination, ascertainment, a table of rates of export and import duties.

Tarum, Sort, kind, class; applied to designate the different classes of village lands and the heads under which they are arranged in the Village Accounts.

Teerwah, Money rent, assessment or tax on land.

Teerwah-jasty, The additional tax levied on land assessed in the accounts as "Dry," but which has been irrigated by *Circar* water.

Toddy, The juice of the palmyra, or the cocoanut tree.

Tola, A weight usually regarded as equivalent to the weight of the Sicca Rupee, or 179·666 Troy grains.

Tom-tom, An Indian drum.

Tope, A grove of trees, properly of those that bear fruit, as mango, tamarind, cocoa-nut, etc.

Totacal, Land appropriated to the cultivation of garden produce, as various kinds of fruit, betel, edible vegetables.

Toty, The inferior Village Public Servant. A kind of under-taliary.

Tuccavy, Advances of money to ryots to enable them to buy seed and stock for cultivation.

Tuckeya, A Fakeer's residence.

Turry, Wet cultivation.

Udawlut, Court of Justice; justice, equity.

Urzee, An address or application in writing.

Vakàlutnàmah, A Power of Attorney.

Vakeel, One endowed with authority to act for another. An Ambassador. An Agent. An authorized Attorney. A Pleader in a Court of Justice.

Vana Bhojanum, Or taking food in the forest, is a sacred feast held in topes and gardens in the month of November, with the object, it is supposed, of increasing their produce. It is also called *Cartegay Poornamy.*

Viss, The 8th part of a Madras *Maund.* The Regulation Weight is 3 lbs. 1 oz. 6 dr., but it is generally taken as 3¼ lbs.

Vyàsa Poojah, A ceremony named after Vyása, the compiler of the Vedas, which is performed by reciting certain portions of the Veda on the banks of rivers and tanks, to propitiate the deity.

Yeomiah, A money allowance or pension, calculated originally at so much per diem.

Yeomiahdar, A person in receipt of a *Yeomiah.*

Zemindar, An occupant of land, a landholder.

Zemindary, An estate held by a *Zemindar.* The Revenue Settlement made with *Zemindars*, in contradistinction to *Ryotwary.*

Zilhudge, A Mahomedan month.

Zillah, Side, part, a division, a district; under the British administration, a province, a tract of country constituting the jurisdiction of a Commissioner or Circuit Judge, and the extent of a Chief Collectorate.

APPENDIX.

A.

(Vide page 5.)

Oath to be taken by the Members of the Board of Revenue.

Sections 2 and 3, Regulation I. of 1803.

(Abolished by Section 16, Act X. of 1873, "The Indian Oath's Act.)

B.

(Vide page 11.)

Obligation to be executed by Manager.

Section 10, Regulation V. of 1804 and B. S. O. No. $\frac{99}{1}$.

I________________________having voluntarily taken upon myself the management of the property of________________ incapacitated Proprietrix of______ do hereby solemnly promise and engage to manage the said property diligently and faithfully for the said Proprietrix, and to use all the means in my power to improve the property for the benefit of the owner. I also promise and engage to render a true and just account of my administration, and to be answerable for all embezzlement or misapplication of the property, to the extent of three times the amount which may be proved to have been embezzled or misapplied during my management. And I further engage to adhere to such regulations as have been, or may hereafter be, framed for the guidance of managers by the Court of Wards, and to abstain from all other advantage, directly, or indirectly, than the allowance granted to me from the property committed to my charge under the authority of the Court of Wards.

C.

(Vide page 16.)

Obligation to be executed by Guardian.

Section 21, Regulation V. of 1804 and B. S. O. No. $\frac{99}{1}$.

I________________________having voluntarily accepted the office of guardian of____________________ being the disqualified Proprietrix of__________do hereby solemnly promise and engage to execute the duties committed to me zealously and faithfully, to the best of my judgment, and according to the Regulations; I will conscientiously appropriate the allowance granted

for the maintenance, and for the education of my ward, to the benefit of the said ward; and will abstain from all other advantage than what may be allowed to me by due authority, directly or indirectly arising from my office of guardian; I also engage to render true and faithful accounts of all moneys received by me on account of my ward, under the penalty of forfeiting treble the amount of any sums which may be proved to have been embezzled, or misapplied; and I do hereby bind myself, my heirs, and successors, to make good the said penalty upon due proof of my default.

C.—I.

Security for Personal Appearance of Manager or Guardian.

Section 10, Regulation V. of 1804 and B. S. O. No. $\frac{9}{1}$.

Whereas I,——————————

inhabitant of——————————in the Zillah of——————————have, with my own consent, been appointed by the Court of Wards, Manager of the Property of, / Guardian to ——————————incapacitated Proprietrix of——————————in the Zillah aforesaid, and have been called to enter into a Bond for my personal appearance during the term of my Management, / Guardianship ——————————

I hereby bind myself to appear personally before the Collector of——————————whenever summoned by him during the term of my Management, / Guardianship, and in case of my making default therein, I bind myself to forfeit to the Court of Wards the sum of Rs.——————————.

Dated——————————

Form of Security to be subjoined to the Bond of the Principal.

I hereby declare myself surety for the above said——————————of——————————that he shall personally appear before the Collector of——————————whenever summoned by the Collector during the said term; and in case of his making default therein, I hereby bind myself to forfeit to the Court of Wards the sum of Rs.——————————.

C.—II.

Commission to Manager.

Clause 1st, Section 11, Regulation V. of 1804 and B. S. O. No. $\frac{9}{1}$.

To——————————

of——————————in the Zillah of——————————

Whereas, under the provisions of Regulation V. of 1804, the Court of Wards has appointed you *Manager* of the property of——————————incapacitated Proprietor (*or Proprietrix*) of——————————, and Whereas you have given due and sufficient

security for your personal appearance during the course of your management, and have executed the Form of Obligation enacted by Section 10 of the said Regulation V. of 1804.

You are hereby furnished by me, ______________________________ Esq., Collector of the Zillah aforesaid, with this Public Commission of Management, under my official seal and signature; and you are hereby required to take notice, as follows:—

1st. That an allowance of Rs.______________a month will be granted to you, as fixed by the Court of Wards, by way of compensation for the trouble and responsibility of the management.

2ndly. That if you shall be proved to have abused your trust, the Court of Wards possess authority to enforce the penalty of the Obligation executed by you, and to dismiss you from your charge; provided always that you will not thereby be precluded, should you consider yourself to be aggrieved by such decision of the Court of Wards, from instituting a suit in the Courts of Adawlut for the recovery of the amount of the said penalty.

3rdly. That you shall have power to nominate the several Officers (and to appoint their salaries) requisite for the administration of the property subject to the revision of the Collector, and to the final confirmation or rejection of the Court of Wards. You will, therefore, now, with the least practicable delay, submit a Nominal Roll of the Establishment you propose to entertain, with the salaries in each case.

4thly. That you shall have the entire charge of the estate, real and personal, of the incapacitated Proprietor (*or Proprietrix*) aforesaid; including all *Malguzary* and *Lakheraj* lands, and all houses, tenements, goods, and moveable property: excepting only the houses in which the Proprietor (*or Proprietrix*) may reside, together with the articles of moveable property required for the use and comfort of the said Proprietor (*or Propietrix*).

5thly. That you shall forthwith furnish an exact inventory, under your seal and signature, to be lodged with the Collector, of the personal property thus committed to your custody.

6thly. That at the expiration of every Fusly year you shall deliver to the Collector true and faithful accounts of your receipts and disbursements.

7thly. That the entire sums of money received by you as Manager from the lands under your charge shall be paid monthly to the Collector, who will cause payment to be made to you therefrom of all authorized expenses of management.

8thly. That the allowance equal to 10 per cent of the Permanent Assessment, allottable to the support of the Proprietor (or *Proprietrix*) will be paid monthly by the Collector to the Guardian of the Proprietor (or *Proprietrix*) for use, in the proportion of the public revenue actually received from the property in any month; and not otherwise, except that it is competent to the Court of Wards to increase or diminish the said allowance.

9thly. That it shall not be competent for you to grant leases extending beyond the period of one year, without the consent of the Collector had in writing; nor to dispose of any part of property without the permission of the Court of Wards, also obtained in writing.

10thly. That whenever the estate may yield, under management, funds more than adequate to the payment of the public revenue, to the charges of management, and to the expense of maintaining the Proprietor (or *Proprietrix*,) it shall be competent to the Collector, with the previous approval in writing of the Court of Wards, to employ such surplus funds for the purpose of improving the said property, or in the purchase of land, or in the purchase of the public securities of Government.

11thly. That in cases of purchasing such Government securities, the Collector will

grant a receipt to you for such deeds of security, on account of the Proprietor (or *Proprietrix*), and shall cause the said deeds to be deposited at the risk of Government in the Public Treasury.

12*thly*. That the interest money accruing on the public securities which may be thus purchased on account of the Proprietor (or *Proprietrix*), shall be recoverable by the Collector, who will be competent to grant discharges for the same.

13*thly*. That where any debts may be due to private creditors from the estate of the Proprietor (or *Proprietrix*), the Collector may liquidate them with the previous written permission of the Court of Wards, provided always that the discharge of private debts shall not in any case interfere with the regular and complete payment of the public revenue assessed on the Estate.

14*thly*. That you are now required immediately to deliver up to the Collector to be lodged in the Treasury the seals (if any) of the Proprietor (or *Proprietrix*), and those (*of her late husband*) and of his (or *her*) late father, and

That you shall authenticate papers by your own seal and signature and not otherwise, while acting as Manager of the property.

C.—III.

Commission to Guardian.

Section 21, Regulation V. of 1804 and B. S. O. No. $\frac{9}{1}$.

To ____________________

of________________in the Zillah of________________

Whereas under the provisions of Regulation V. of 1804, the Court of Wards has confirmed your appointment of Guardian to________________ incapacitated Proprietor (or *Proprietrix*) of________________, and Whereas you have accepted the Trust, and have given Security for your personal appearance during the continuance of the said Trust, and have executed the Form of Obligation enacted by Section 21, Regulation V. of 1804.

Now you are hereby invested with your Trust by this Public Commission under the official seal and the signature of me________________Esq., Collector of the Zillah; and you are hereby required to take notice, as follows:—

1*st*. That whereas by reason of (*consanguinity, friendship, or other good cause*) you are willing to execute the Office of Guardian gratuitously, no fixed salary shall be allowed you, but you shall be entitled to charge and recover from the Estate all money disbursed by you out of pocket.

Or if the Guardian be a paid Officer:—

1*st*. That an allowance of Rs.____________ a month will be granted to you as fixed by the Court of Wards, by way of compensation for the trouble and responsibility of the guardianship.

2*ndly*. That you shall receive the allowance appropriated to the use of your ward, *viz.*, the sum equal to 10 per cent. of the Permanent Assessment, which will be paid monthly by the Collector to you, in the proportion of the public revenue, actually re-

ceived from the property in any month and not otherwise, except that it is competent to the Court of Wards to increase or diminish the said allowance.

3rdly. That you shall appropriate the said allowance, at your discretion, for the good and benefit of your Ward, subject, however, to the inspection and control of the Collector and ultimately of the Court of Wards.

4thly. That you shall choose and recommend proper servants to be employed in the service of your Ward, subject to the approval of the Collector and of the Court of Wards, provided that the expense of the wages of such servants shall be defrayed from the funds appointed for the maintenance of the Ward.

5thly. That you shall deliver Monthly Accounts to the Collector, of your receipts and disbursements, which Accounts shall be liable to revision and retrenchment by the Collector.

6thly. That you shall also furnish complete Annual Accounts to the Collector, supported by good and true vouchers, and attested by a solemn declaration of their correctness.

7thly. (*a.*) That the general superintendence and control of the education of your Ward, and of his younger brother or brothers entitled to maintenance at the charge of the estate, is vested in the Collector, who may determine the place of their residence (with or without the guardian) within the Presidency of Fort Saint George, and may direct that they shall attend, for the purpose of education, such School or College as may seem expedient, or may appoint a tutor for their tuition; and who may make such provision as may be necessary for their proper care and maintenance during the period of their education.

(*b.*) That should you disobey orders of the Collector regarding the education of your Ward, you will be liable to dismissal by the Court of Wards, and will nevertheless be liable to account to the Collector for your receipts and disbursements during the period of your Guardianship.

(*c.*) That you are vested with the right to the custody of the person of your Ward.

Or when the Ward is a female:—

7thly. That subject to the instructions of the Collector and the orders of the Court of Wards, proper teachers shall be appointed by you for the education of your Ward in a manner suitable to her rank and condition in life.

8thly. That any person who knowingly aids or abets the marriage of your Ward, or of his (or *her*) younger brothers or sisters, without the leave of the Collector acting under the order of the Court of Wards to such marriage first had and obtained, will on conviction before the Court of Session on the prosecution of the Collector be liable to a fine not exceeding two thousand Rupees, or to imprisonment not exceeding six months with or without hard labor.

9thly. That you shall authenticate papers by your own seal and signature and not otherwise, the seals (if any) of your Ward, (*of her late husband*) and of his (or *her*) late father being delivered up to the Collector to be lodged in the Treasury.

10thly. That your Ward is not liable to be sued on any action in the Courts of Judicature, otherwise than as under the protection and in the joint name of his (or *her*) Guardian.

11thly. That in the event of your Ward desiring to adopt a son, while he (or *she*)

continues in the status of a disqualified landholder, the previous consent of the Court of Wards in writing must be obtained, in order to render the adoption valid and effectual.

12*thly*. That in cases of fraud imputed to you as Guardian, it shall be competent for the Court of Wards to order inquiry to be made in the first instance by the Collector and to pass Judgment on the result of such inquiries, subject to an appeal to the High Court of Judicature.

D.

(Vide page 30.)

Oath to be taken by the Collectors of Revenue.

Sections 3 and 4, Regulation II. of 1803.

(Abolished by Section 16, Act X. of 1873, "The Indian Oath's Act".)

E.

(Vide page 122.)

Bond to be executed when Property is pledged. (B. S. O. No. 397.)

Bond for the due performance by a——————in the service of the Right Honorable the Secretary of State for India in Council of the duties of his situation.

Know All Men by these presents, that I——————(A. B.)——————(*a*) of (*b*)—————— in the Collectorate of——————in the East Indies, a (*c*)——————in the Office of the—————— at——————am held and firmly bound to **The Right Honorable the Secretary of State** for India in Council in the sum of (*d*)——————Rupees of lawful money of British India to be paid to the said Secretary of State, or to his certain Attorney, Successors, or Assigns. For which payment to be well and truly made, I bind myself, my Heirs, Executors, Administrators, and Personal Representatives, firmly by these presents, sealed with my seal, and dated this——————day——————187——.

Whereas the above bounden (A. B.)——————is now in the service of the Secretary of State, under the Government of Madras, as a——————in the office of the—————— at——————, and through the Governor of Madras in Council, the said Secretary of State has agreed to retain and continue him in such service in consideration of his entering into the above written obligation as security for his duly and faithfully accounting to him, the said Secretary of State, his Successors or Assigns, in manner hereinafter mentioned, and for his faithful and honest conduct during the time of his continuance in such service: **Now the Condition** of the above written obligation is such, that if the said (A. B.)——————shall from time to time and at all times hereafter during his continuance in the service of the said Secretary of State faithfully, honestly, diligently, and carefully, execute, perform, and discharge all and every the services

(*a*.) In this space fill in at full length the name of the employee.

(*b*.) In this space fill in the residence of the property.

(*c*.) In this space fill in the situation of the party.

(*d*.) Insert double the amount for which it is considered the employee could be accountable, an even sum: a smaller sum than Rupees 500 should not be inserted. No more than the actual amount of damage sustained and proved can be recovered.

wherein he is, or shall or may be employed by, or on behalf of the said Secretary of State, and shall from time to time, and so soon and so often as he the said (A. B.) ———————— shall be thereunto required, well and satisfactorily account for, and pay over and deliver to the said Secretary of State, his Successors or Assigns, or to such person or persons as shall for that purpose be appointed by the said Secretary of State, his Successors or Assigns, or by the Governor of Madras for the time being in Council, all Monies, Notes, Bills, Securities for Money, Goods, and Effects whatsoever, which in the said service shall be entrusted to the care or shall come to the hands of the said (A. B.) ———————— and shall not at any time embezzle, conceal, waste, make away with, obliterate, deface, or in anywise injure any of the Money, Securities for Money, Books, Papers, Writings, Goods, or property of the said Secretary of State, his Successors, or Assigns, and shall well and sufficiently save harmless, and keep indemnified the said Secretary of State, his Successors and Assigns, from and against all losses, costs, charges, damages, and expenses, which shall or may happen or come to him or them, for or by reason of any act, deed, matter, or thing whatsoever done or omitted to be done by the said (A. B.)———————— in or during his said service; then and in such case, this obligation to be void and of no effect, otherwise to be and remain in full force and virtue.

Signed, Sealed, and Delivered by the
above named————————
at————————in the presence of————————

F.

(Vide page 123.)

*Document to be executed with Form E. when Cash is pledged. (B. S. O. No. 397.)

Form (by Endorsement) of Deposit of Cash as collateral Security for the due payment of the Monies secured by a Bond.

This Indenture is made the ———————— day of ———— 187——, **Between** the within named (A. B.)———————————————————————— of the one part and the within named **The Right Honorable the Secretary of State for India in Council** of the other part: **Whereas** at the time of the said (A. B.)———————— agreeing to enter into the within written obligation, and as part of the consideration for the said (A. B.)————————being allowed to remain and continue in his within mentioned appointment, it was further agreed that the said (A. B.)————————should not only execute the said within written obligation, but should deposit with the Collector of————————acting for and on behalf of the said Secretary of State the sum of————————Rupees as security for the due performance by the said (A. B.)————of his duties as such as aforesaid, and should charge the same in manner hereinafter mentioned. And whereas the said (A. B.)————————in further performance of such Agreement* as aforesaid has accordingly deposited with the said Collector of ————————————————

* *Note.* Should Abkarry Contractors or other persons called upon to give Security to Government so desire, it is allowable for them to do so by depositing the money in a Bank in the name of the Collector of the District not in the name of the individual who may at the time be Collector, but in the name of "the Collector" as such. (B. S. O. No. 125.)

————acting as aforesaid the said sum of————Rupees, and agreed to charge the same with the payment to the said Secretary of State of the within mentioned sum of————Rupees, or such part or parts thereof as shall or may become due, under or by virtue of the condition of the said obligation in manner hereinafter mentioned: **Now therefore this Indenture witnesseth**, that in pursuance of the said Agreement and for the considerations aforesaid, the said (A. B.)————doth hereby agree with the said Secretary of State, his Successors and Assigns, that the said sum of————Rupees shall remain deposited with the said Collector of————acting as aforesaid, as security for the due performance by the said (A. B.)————of his duties as such————as aforesaid, and for the payment by the said (A. B.)————his Executors, Administrators, or personal Representatives to the said Secretary of State, his Successors, or Assigns, of the above mentioned sum of————Rupees, or such part or parts thereof as shall or may be, or become due, under or by virtue of the condition of the said obligation: And the said (A. B.)————doth hereby absolutely subject and charge the said sum of————Rupees with the payment to the said Secretary of State, his Successors or Assigns, of the sum of————Rupees, or such part or parts thereof as shall or may be or become due under or by value of the condition of the said obligation, and the said (A. B.)————for himself, his Heirs, Executors, Administrators, and personal Representatives, doth hereby covenant and agree with the said Secretary of State, his Successors and Assigns, that in case he the said (A. B.)————or his Executors, Administrators, or legal Representatives shall make default in observing and performing the conditions of the said obligation or any of them, or in case of any sum or sums of money becoming due from the said (A. B.)————or his Executors, Administrators, or legal Representatives to the said Secretary of State, his Successors, or Assigns, under the said obligation, it shall be lawful for the Collector of————for the time being acting as aforesaid, without any further consent on the part of the said (A. B.)————, his Executors, Administrators, or personal Representatives, to appropriate the said sum of————Rupees in liquidation of any sum or sums of money that may from time to time be or become due from the said (A. B.)————or his Executors, Administrators, or personal Representatives, under and by virtue of the said obligation: In witness whereof the said————has hereunto set his hand and seal, and————, acting for and on behalf of the said Secretary of State for India in Council, hath hereunto set his hand and seal, the day and year first above written.

Signed, Sealed, and Delivered by the above named (A. B.)————
at————in the presence of————

Signed, Sealed, and Delivered by the above named————
in the presence of————

G.

(Vide page 123.)

Document to be executed with Form E, when Government Securities are pledged. (B. S. O. No. 397.)

Form (by Endorsement) of Deposit of Government Securities as collateral Security for the due payment of the Monies secured by a Bond.

This Indenture is made the——————day of————187—, **Between** the within named (A. B.)——————of the one part, and the within named **The Right Honorable the Secretary of State for India in Council** of the other part: **Whereas** at the time of the said (A. B.)——————agreeing to enter into the within written obligation, and as part of the consideration for the said (A. B.)—————— being allowed to remain and continue in his within mentioned appointment, it was further agreed that the said (A. B.)——————should not only execute the said within written obligation, but should blank endorse and deposit with the Collector of ——————, acting for and on behalf of the said Secretary of State, the following Promissory Note or Security of the Government of India (that is to say), ——————as security for the due performance by the said (A. B.)——————of his duties as such——————, as in the said obligation is mentioned, and should charge the same in manner hereinafter mentioned. And whereas the said (A. B.)—————— in further performance of such Agreement as aforesaid has accordingly blank endorsed and deposited with the said Collector of——————, acting as aforesaid, the said——————Promissory Note or Security of the Government of India, and has agreed to charge the same with the payment to the said Secretary of State, his Successors, or Assigns, of the within mentioned sum of——————Rupees, or such part or parts thereof as shall or may become due, under or by virtue of the condition of the said obligation in manner hereinafter mentioned: **Now, therefore, this Indenture witnesseth**, that in pursuance of the said agreement and for the consideration aforesaid, the said (A. B.)——————doth hereby agree with the said Secretary of State, his Successors, and Assigns, that the said——————Promissory Note or Security of the Government of India hereinbefore particularised shall remain deposited with the said Collector of——————, acting as aforesaid, as a security for the due performance by the said (A. B.)——————of his duties as such——————as aforesaid, and for the payment by the said (A. B.)——————or his Executors, Administrators or personal Representatives, to the said Secretary of State, his Successors, or Assigns, of the above mentioned sum of——————Rupees, or such part or parts thereof as shall or may be or become due under or by virtue of the said obligation: And the said—————— (A. B.)——————doth hereby absolutely subject and charge the said Promissory Note——————or Security of the Government of India hereinbefore particularised, and all the monies payable thereunder, and all the estate and interest of the said (A. B.)——————therein, with the payment to the said Secretary of State, his Successors, or Assigns, of the said sum of——————Rupees, or such part or parts thereof as shall or may be or become due under or by virtue of the condition of the said obligation: And the said (A. B.)—————— for himself, his Heirs, Executors, Administrators, and personal Representatives, doth hereby covenant and agree with the said Secretary of State, his Successors, and Assigns, that in case he the said (A. B.)——————, or his Heirs, Executors, Ad-

ministrators, or personal Representatives, shall make default in observing and performing the conditions of the said obligation or any of them, or in case any sum or sums of money becoming due from the said (A. B.)——————————— or his Heirs, Executors, Administrators, or personal Representatives, to the said Secretary of State, his Successors, or Assigns, under the said obligation, it shall be lawful for the Collector of——————————for the time being, acting as aforesaid, without any further consent on the part of the said (A. B.)——————————— for his Heirs, Executors, Administrators, or personal Representatives, to sell and dispose of the said Promissory Note or Security, and to apply the money to be received from such sale in liquidation of any sum or sums of money that may from time to time be or become due from the said (A. B.)——————————— or his Heirs, Executors, Administrators, or personal Representatives, under and by virtue of the said obligation. In witness whereof the said (A. B.)——————————— hath hereunto set his hand and seal, and ——————————— acting for and on behalf of the said Secretary of State for India in Council hath hereunto set his hand and Seal, the day and year first above written.

Signed, Sealed, and Delivered by the above named (A. B.)——————— at—————in the presence of———————

Signed, Sealed, and Delivered by the above named——————————— in the presence of———————————

H.

(Vide page 123.)

Document to be executed with Form E. when Title-Deeds are deposited. (B. S. O. No. 397.)

Form (by Endorsement) of deposit of Title-Deeds as collateral Security for the due payment of the Monies secured by a Bond.

This Indenture is made the ———————————day of—————187—, **Between** the within named (A. B.)———————————of the one part, and the within named **The Right Honorable the Secretary of State for India in Council** of the other part: **Whereas** at the time of the said (A. B.)——————————— agreeing to enter into the within written obligation and as part of the consideration for the said (A. B.)——————————————being allowed to remain and continue in his within mentioned appointment it was further agreed that the said (A. B.)———————————should not only execute the said obligation but should also deposit with the Collector of——————— acting for and on behalf of the said Secretary of State the several title-deeds, and other documents, papers, and writings mentioned and set forth in the Schedule hereto as security for the due performance by the said (A. B.)———————————of his duties as such———————————as in the said obligation is mentioned, and should charge the same title-deeds, documents, papers, and writings, and the property therein comprised in manner hereinafter mentioned: And whereas the said (A. B.)——————————— has accordingly deposited with the Collector of ———————————acting as afore-

said the said title-deeds, documents, papers, and writings mentioned and set forth in the said Schedule hereto, and has agreed to charge the same with the payment to the said Secretary of State for India in Council, his Successors, and Assigns, of the within mentioned sum of ——————Rupees, or such part or parts thereof as shall or may become due under or by virtue of the condition of the said obligation in manner hereinafter mentioned: **Now therefore this Indenture witnesseth**, that in pursuance of the said Agreement, and for the consideration aforesaid, the said (A. B.) —————— doth hereby agree with the said Secretary of State, his Successors, and Assigns, that the several title-deeds, and other documents, papers, and writings, set forth in the said Schedule hereto shall remain deposited with the said Collector of —————— acting as aforesaid, as a security for the due performance by the said (A. B.)—————— ——————of his duties as such——————as aforesaid, and for the payment by him to the said Secretary of State, his Successors, or Assigns, of the said sum of——————Rupees, or such part or parts thereof as shall or may be or become due or payable under or by virtue of the condition of the said obligation, and the said (A. B.) ——————doth hereby absolutely subject and charge the said title-deeds and other documents, papers, and writings, and all the property comprised therein, and all his estate and interest therein, with the payment to the said Secretary of State, his Successors, and Assigns, of the said sum of—————— Rupees or such part or parts thereof as shall or may be or become due under or by virtue of the condition of the said obligation, and the said (A. B.)—————— for himself, his Heirs, Executors, Administrators, and personal Representatives, doth hereby covenant and agree with the said Secretary of State, his Successors and Assigns that he the said (A. B.)—————— his Heirs, Executors, Administrators, and personal Representatives, will at all times during the continuance of the said obligation and of these presents (upon the request of the said Secretary of State, his Successors, or Assigns,) and at his and their own costs and charges make, do, and execute, or cause and procure all the necessary parties to make, do, and execute all such further and other acts, deeds, and things as may be required by the said Secretary of State, his Successors, or Assigns, for more effectually conveying, assigning, or otherwise assuring the premises comprised in the said title-deeds, documents, papers, and writings, to the said Secretary of State, his Successors, or Assigns as he or they shall direct or appoint. In witness whereof the said (A. B.)——————hath hereunto set his hand and seal, and——————, acting for and on behalf of the said Secretary of State for India in Council, hath hereunto set his hand and seal the day and year first above written.

The Schedule above referred to.

Signed, Sealed, and Delivered by the above named (A. B.)—————— at—————— in the presence of ——————

Signed, Sealed, and Delivered by the above named—————— in the presence of——————

I.

(Vide page 123.)

Document to be executed with Form E. when Jewels are deposited. (B. S. O. No. 397.)

Form (by Endorsement) of Deposit of Jewels as collateral Security for due payment of the Monies secured by a Bond.

This Indenture is made the —————— day of —————— one thousand eight hundred and seventy —————— **Between** the within named —————— of the one part, and the within named **The Right Honorable the Secretary of State for India in Council** of the other part: **Whereas** at the time of the said —————— agreeing to enter into the within written obligation, and as part of the consideration for the said —————— being allowed to remain and continue in his within mentioned appointment, it was further agreed that the said —————— should not only execute the said within written obligation, but should deposit with the Collector of ——————, acting for and on behalf of the said Secretary of State, the following articles and things (that is to say), —————— as security for the due performance the said —————— of his duties as such —————— as in the said obligation is mentioned, and should charge the same in manner hereinafter mentioned. **And whereas** the said —————— in further performance of such agreement as aforesaid has accordingly deposited with the said Collector of ——————, acting as aforesaid, the said several articles and things hereinbefore particularized, and has agreed to charge the same with the payment to the said Secretary of State, his Successors, or Assigns, of the within mentioned sum of —————— Rupees, or such part or parts thereof as shall or may become due, under or by virtue of the condition of the said obligation in manner hereinafter mentioned. **Now, therefore, this Indenture witnesseth,** that in pursuance of the said agreement, and for the consideration aforesaid, the said —————— doth hereby agree with the said Secretary of State, his Successors, and Assigns, that the said several articles and things hereinbefore particularized shall remain deposited with the said Collector of ——————, acting as aforesaid, as a security for the due performance by the said —————— of his duties as such —————— as aforesaid, and for the payment by the said —————— or his Executors, Administrators, or personal Representatives, to the said Secretary of State, his Successors, or Assigns, of the above mentioned sum of —————— Rupees, or such part or parts thereof as shall or may be or become due under, or by virtue of the condition of the said obligation: And the said —————— doth hereby absolutely subject and charge the said several articles and things hereinbefore particularized and all the estate and interest of the said —————— therein, with the payment to the said Secretary of State, his Successors, or Assigns, of the said sum of —————— Rupees, or such part or parts thereof as shall or may be or become due under, or by virtue of the condition of the said obligation: And the said —————— for himself, his Heirs, Executors, Administrators,

and personal Representatives, doth hereby covenant and agree with the said Secretary of State, his Successors, and Assigns, that in case he, the said——— or his Heirs, Executors, Administrators, or personal Representatives, shall make default in observing and performing the conditions of the said obligation or any of them, or in case of any sum or sums of money becoming due from the said——— or his Heirs, Executors, Administrators, or personal Representatives, to the said Secretary of State, his Successors, or Assigns, under the said obligation, it shall be lawful for the Collector of——— for the time being, acting as aforesaid, without any further consent on the part of the said——— his Heirs, Executors, Administrators, or personal Representatives, to sell and dispose of the said several articles and things hereinbefore particularized, and to apply the money to be received from such sale in liquidation of any sum or sums of money that may from time to time be or become due from the said——— or his Heirs, Executors, Administrators, or personal Representatives, under and by virtue of the said obligation. **In witness** whereof, the said——— hath hereunto set his hand and Seal, and——— acting for and on behalf of the said Secretary of State for India in Council hath hereunto set his hand and Seal, the day and year first above written.

Signed, Sealed, and Delivered by the abovenamed——— at——— in the presence of———

Signed, Sealed, and Delivered by the abovenamed——— in the presence of———

J.

(Vide page 122.)

Personal Security Bond. (B. S. O. No. 397.)

Know all men by these presents that (*a.*) we——— of (*b.*) (A. B.)——— in the Talook of——— in the Collectorate of——— in the East Indies a (*c.*)——— in the Office of the——— at (C. D.) (*d.*)——— of——— in the same Talook (*e.*)——— and (*d.*) (E. F.) of——— in the same Talook (*e.*)——— are held and firmly bound to the Right Honorable

(*a.*) This is prepared for cases in which two sureties are taken. If more than two join, add their names and descriptions in the same manner as is here shown.
(Signed) *C. D.*, Government Pleader.

(*b.*) In this space, the names at full length of the Clerk should be inserted.
(Signed) *C. D.*, Government Pleader.

(*c.*) In this space fill up the addition of the party.
(Signed) *C. D.*, Government Pleader.

(*d.*) In these spaces fill in at full length the names of the two sureties.
(Signed) *C. D.*, Government Pleader.

(*e.*) In these spaces fill in the addition or occupation of each surety.
(Signed) *C. D.*, Government Pleader.

the Secretary of State for India in Council in the sum of (*f.*)———— Rupees of lawful money of British India to be paid to the said Secretary of State, or to his certain Attorney, Successors, or Assigns; for which payment to be well and truly made, we bind ourselves and each of us and any (*g.*) two of us and the Heirs, Executors, Administrators, and Personal Representatives of us and of each of us and of any (*g.*) two of us jointly, severally and respectively, firmly by these presents sealed with our Seals, dated this ————of————187——.

Whereas the above named (A. B.)———————— (*h.*) is now in the service of the Secretary of State under the Government of Madras as a————in the Office of the ———— at————and through the Governor of Madras in Council, the said Secretary of State has agreed to retain and continue him in such service on his obtaining two respectable persons to become securities for his duly and faithfully accounting to him the said Secretary of State for India in Council, his Successors, or Assigns, in manner hereinafter mentioned, and for his faithful and honest conduct during the time of his continuance in such service, and the said (C. D.)———— and (E. F.)————have at the request of the said (A. B.)————agreed to become such sureties, and have for that purpose consented to execute the above written bond or obligation. Now the condition of the above written obligation is such that if the said (A.B.)————shall from time to time, and at all times hereafter, during his continuance in the service of the said Secretary of State, faithfully, honestly, diligently, and carefully execute, perform, and discharge all and every the services wherein he is, or shall, or may be employed, by or on behalf of the said Secretary of State, and shall from time to time and so soon and so often as he the said (A. B.) ————shall be thereunto required well and satisfactorily account for and pay over and deliver to the said Secretary of State, his Successors, or Assigns; or to such person or persons as shall for that purpose be appointed by the said Secretary of State, his Successors, or Assigns; or by the Governor of Madras for the time being in Council all Monies, (*i.*) Notes, Bills, Securities for Money, Goods and Effects whatsoever which in the said service shall be entrusted to the care or shall come to the hands of the said (A. B.)———————— and shall not at any time embezzle, conceal, waste, make away with, obliterate, deface, or in any wise injure any of the money securities for money, books, papers, writings, goods, or property of the said Secretary of State, his Successors, or Assigns; and shall well and sufficiently save harmless, and keep indemnified the said Secretary of State, his Successors and Assigns from and against all losses, costs,

(*f.*) Insert double the amount for which it is considered the principal could be accountable. An even sum. A smaller sum than Rupees 500 should not be inserted. No more than the actual amount of damage sustained and proved can be recovered.

(Signed) *C. D.*, Government Pleader.

(*g.*) If there be more than three obligers, vary this according to the circumstances by inserting after the word "any" the words "four, three," or as the case may be.

(Signed) *C. D.*, Government Pleader.

(*h.*) This must be made conformable to the facts; if the writer is about to be retained, it should be stated he has applied to be employed.

(Signed) *C. D.*, Government Pleader.

(*i.*) Take care that this is sufficient to cover everything.

(Signed) *C. D.*, Government Pleader.

charges, damages and expenses which shall or may happen, or come to him or them for or by reason of any act, deed, matter, or thing whatsoever done or omitted to be done by the said (A. B.)——————— in or during his said service, then and in such case this obligation to be void and of no effect, otherwise to be and remain in full force and virtue.

Signed, Sealed, and Delivered by the above named (A. B.)———————
at———————
in the presence of———————

Signed, Sealed, and Delivered by the above named (C. D.)———————
at———————
in the presence of———————

Signed, Sealed, and Delivered by the above named (E. F.)———————
at———————
in the presence of———————

K.

(Vide page 161.)

Form of Permanent Sunnud-i-Milkeut Istimrar.

(Section 3 of Regulation XXV. of 1802, and G. O. No. 1,837, dated 8th August 1867, in Rev. Bd's. Pro. No. 4,282, dated 9th June 1868.)

Sunnud-i-Milkeut Istimrar, or Deed of Permanent Property granted by——————— Governor in Council of Fort Saint George, on the part of Her Majesty's Government, to——————— Zemindar of———————

Whereas for a long series of years the Estate of———————included in the District of———————and consisting of the villages hereinafter named, has been held on temporary lease by yourself and your predecessors, and whereas the Government have now determined to confer on you a Permanent Property in your Estate, it is hereby declared that the assessment of your Estate has been fixed from the commencement of Fusli———————at the annual sum of Rupees——————— which said sum of Rupees———————shall be fixed, and is hereby accordingly declared by this Sunnud to be the Permanent Annual Jumma of your Estate payable in the current coin of the Province, in fixed monthly instalments, agreeably to the separate *Kistbundy* signed by you.

2. This permanent assessment of the land tax on your Estate is exclusive of the revenue derived from the manufacture and sale of Salt and Saltpetre, exclusive of the *Sayer*, or duties of every description, whether by sea or land, the entire administration of which the Government reserves to itself; exclusive of the Abkarry or tax on the sale of spirituous liquors, and intoxicating drugs; exclusive of the excise which is or may be levied on commodities or articles of consumption; exclusive of all taxes, personal and professional, as well as of those from Markets, Fairs, and Bazaars; exclusive of *Lakheraj* lands, (lands exempt from the payment of public revenue), and of all other alienated lands pay-

ing a small Quit Rent, (which Quit Rent unchangeable by you, is included in the assets of your Estate); and exclusive of all Lands and *Roossooms* heretofore appropriated to the support of Police Establishments. The Government reserves to itself the entire exercise of its discretion in continuing or abolishing, temporarily or permanently, the articles of revenue included, according to the custom and practice of the country, under the several heads above stated.

3. You shall regularly pay in all seasons the amount of the permanent assessment above fixed; the remissions which have occasionally been granted according to the custom of the country on account of drought, inundation, or other calamity of the season, shall now cease, and never be revived; and if, (which God forbid), you should fail to discharge your engagements, your Estate and your personal property shall be answerable for the consequence of such failure.

4. In this event your personal property will be liable to attachment in the first instance; and your lands will ultimately be liable to be sold and transferred from you for ever, for the payment of the public revenue: but under the moderate terms of the assessment on your Estate, this event can never happen except in consequence of your own default; for the Court of Judicature will protect you against such an injury, unless warranted by your failure.

5. You shall be at free liberty to transfer, without the previous consent of Government, or of any other authority, to whomsoever you may think proper, either by sale, gift, or otherwise, your proprietary right in the whole, or in any part, of your Estate; such transfers of your land shall be valid, and recognized by the Courts and Officers of Government, provided they shall not be repugnant to the Mahomedan or the Hindu Laws, or to the Regulations of the British Government; but unless such sale, gift, or transfer, shall have been regularly registered at the Office of the Collector, and unless the public assessment shall have been previously determined, and fixed on such separated portions of your Estate by the Collector, such sale, gift, or transfer shall be of no legal force or effect; nor shall such transaction exonerate you from the payment of any part of the public land tax assessed on your entire Estate previously to such transfer; but your whole Estate shall continue to be answerable for the total land tax, in the same manner, as if no such transaction had occurred.

6. In the event of the sale of any part of your Estate for the liquidation of arrears of the assessment; or in satisfaction of the decree of a Court of Judicature; or in the event of the transfer of any part of your Estate by gift, sale, or otherwise; you shall furnish the Collector with true and correct accounts of your entire Estate, and of the portion of your Estate to be so separated, for a period not less than the three years preceding such sale or transfer, in order that the due proportion of the public revenue may be fixed thereon. The assessment to be settled on the separated parts of your lands, shall always bear the same porportion to the actual produce of the separated portion, as the total permanent *Jumma* on your Estate bears to the actual produce of the whole Estate: so that, if the accounts to be furnished by you should be correct, no partial assessment can happen; nor any increase of the fixed *Jumma* be ever made under whatever changes or improvements your interests or your pleasure may lead you to introduce into the Estate.

7. In order that you may at all times be enabled to comply with the conditions of the 6th Article of this *Sunnud*, by which you are bound to furnish true and correct accounts of your Estate when required by the Collector, you shall support the regular and established number of Curnums in the several villages of your Estate. The Curnums

shall be appointed from time to time by you, and shall obey all regular orders issued by your authority, but they shall not be liable to be removed from their offices, except by the sentence of a Court of Judicature. In the event of your having, or of your under-farmers, tenants, or ryots, having cause of complaint against the Curnum of any Village, for a breach of duty, you shall be at liberty to institute, at your own peril, a Suit in the Udawlut of the Zillah, for the purpose of bringing such Curnum to trial and punishment; but in the event of your dispossessing a Curnum of his office without such previous regular process, you shall be liable to make such satisfaction for the injury as the Udawlut of the Zillah may decree. Where a Curnum may be dismissed from his office by the sentence of a Court of Judicature, you shall, in the first instance, select a successor from the family of the last incumbent, provided any member of that family shall be capable of the duty of Curnum, but if no member of it shall be capable of discharging that duty, you shall exercise your discretion in the appointment of a proper person. The name of the person appointed to succeed shall be reported to the Collector.

8. The Government having charged itself with the maintenance of the Police of the country, will defray the entire expense of that Establishment; you shall nevertheless aid and assist its Officers in apprehending and securing offenders of all description; and you shall enquire and give notice to the Magistrates of all robbers or disturbers of the public peace, who may be found, or who may seek refuge, in your Estate.

9. You shall enter into engagements with your ryots either for a rent in money or in kind; and shall within a reasonable time, grant to each ryot, a *Puttah* or *Cowle*, clearly defining the amount to be paid by him, and explaining every condition of the engagement; and you shall grant, or cause to be granted, regular receipts to the ryots for all discharges in money, or in kind, made by them to you, or for your account. If after the expiration of a reasonable period of time from the execution of your *Cabooleat*,* you shall neglect, or shall refuse to comply with the demand of your under-farmers, ryots, for the *Puttahs* and receipts above mentioned, you shall be liable to be sued in the Udawlut of the Zillah; and you shall also be liable to such damages as may be decreed by the Udawlut to the complainant.

10. Continuing to perform the above stipulations, and to perform the duties of allegiance to the British Government, its Laws, and Regulations, you are hereby authorized and empowered to hold in perpetuity to your heirs, successors, and assigns, at the permanent assessment herein named, the Estate of ——————

Given in Fort St. George this —— day of —— by and in the name of the Right Honorable the Governor in Council.

L.

(Vide page 236.)

Form of Title for occupied Lands converted into Freehold. (B. S. O. No. 135.)

This Indenture made the —————— day of —————— One thousand and eight hundred and seventy —————— between the Right Honorable the Secretary of State for India in Council of the one part and (A. B.) —————— of the village of ——————

* The Cabooleats taken from the Zemindars were exact counterparts of their Sunnuds.

in the Collectorate of____________of the other part; Whereas the said (A. B.)__________ registered proprietor of the land described in the Schedule hereunder written, and delineated in the Map or Plan hereunto annexed, under the provisions contained in the Rules for the Redemption of Land Revenue passed by the Honorable the Governor of Fort Saint George in Council under date the twenty-seventh day of August 1863, No. 1,575, has paid into the Treasury at________ the sum of_________ Rupees (the receipt whereof is hereby acknowledged) in redemption of the annual assessment or quit-rent at present payable on the said land, now this Indenture witnesseth that in consideration of the said sum of ______________Rupees so paid as aforesaid the said Secretary of State in Council doth hereby declare that the said land is henceforward free from all demand on the part of Her Majesty for or on account of quit-rent, assessment, land tax or other Land Revenue, provided however that these presents in no way affect the liability of the said land to the payment of all general taxes and local rates now existing or which at any time hereafter may be imposed by Law and of the owners thereof to the observance of the several conditions in the said Rules contained, nor do they in any way affect any rights or interests which other parties than the above said (A. B.)____________may have in the said land. And this Indenture further witnesseth that for and in consideration of the declaration hereinbefore contained and in consideration of the premises, he the said (A. B.)____________ for himself, his Heirs, personal Representatives and Assigns doth hereby covenant with the said Secretary of State in Council, his Successors and Assigns, that he the said (A. B.) ________ his Heirs, personal Representatives and Assigns, will at his and their own costs and charges forthwith erect and at all times hereafter maintain and keep in good repair permanent boundary marks round the said land and premises. In witness whereof the Honorable the Governor of Fort Saint George in Council on behalf of the said Secretary of State in Council hath hereunto affixed the Seal of the said Governor in Council and the said (A. B.)__________hath set his hand and seal the day and year first above written.

The Schedule above referred to.

District.	Talook.	Village.	Name if any.	Boundaries.	Extent.

The Seal of the Honorable the Governor of Fort Saint George in Council was hereunto affixed in the presence of_______________

L. S.

Secretary to Government.

Signed, Sealed, and Delivered by the above named A. B., of____________, in the East Indies, in the presence of____________________

L. S.

Signature of A. B.

Received from the above named A. B., the sum of———— Rupees, being the consideration money above mentioned to be paid by him. } Rupees.

Collector of————

M.

(Vide page 237.)

Form of Title of Permanent Settlement for Land of which the Assessment is capable of being redeemed under the above Rules. (B. S. O. No. 135.)

Whereas A. B., holder on terminable lease of the land specified in the Schedule hereunder written, and delineated in the Map or Plan hereunto annexed, has made application that the said tenure may be changed into a permanent holding, and has paid the actual cost of the survey and durable demarcation of the land,————

I,———— Collector of————, acting under the authority of the Governor in Council of Madras, do hereby confirm the said land to the said A. B., and his heirs in permanent property, subject to the regular yearly payment of the sum of Rupees———— now payable thereon to Government.

Provided that this quit-rent shall be paid for each revenue year to the proper receiving Officer on or before the 31st March in that year, failing which it will be recoverable by the ordinary process for recovering Arrears of Land Revenue by the Madras Code.

Provided also that the said A. B. or other lawful owner of the said land shall be at liberty at any time to redeem the aforesaid annual payment, by paying to Government the sum of Rupees————, being equal to twenty-five times the amount of the said yearly quit-rent; and that on such payment, a certificate shall be given to him declaring the land to be henceforward free from all payment of revenue or quit-rent.

Provided also that the said A. B. or other lawful owner of the said land shall at all times hereafter at his own expense repair and maintain in good order the boundary marks erected round the said lands.

Provided also that this Certificate in no way affects the liability of the above said land to payments for general Municipal or other local purposes, nor does it in any way affect any rights or interests with other parties may have in the said land, or any of the other conditions on which it is now held.

Specification of the Land.

District.	Talook.	Village.	Name if any.	Boundaries.	Extent.

By Order of the Government of Madras.

C. D. *Collector.*

N.

(Vide page 238.)

Form of the Title-Deed. (B. S. O. No. $\frac{135}{1}$.)

Whereas ________________ has purchased at public auction, the land specified below, and has paid into the Treasury at ________________, the sum of Rupees ________ being the purchase money of the said land, tax free: I hereby, acting under the authority of the Governor in Council of Madras, confirm the said land to the said ________________ and his heirs, in permanent property, free of all demand on account of quit-rent, assessment, or other land tax.

Provided, however, that this Certificate in no way affects the liability of the said land to payments for Municipal or other local purposes.

Specification of the Land.

District.	Talook.	Village.	Name if any.	Boundaries.	Extent.	Sum paid.	Date of payment.
						Rs. As. P.	

By Order of the Government of Madras.

Dated this ________________ day of ________________ A. D. 187___.

Collector of ________________

O.

(Vide page 253.)

Form of Deed granted under the Waste Land Rules. (B. S. O. No. 151.)

No.______.

This Indenture made the (*a*) ________________ day of ________________ One Thousand eight hundred and seventy (*a*) ________________ **Between** the Right Honorable the Secretary of State for India in Council of the one part and (A. B.) of ________________ in the District of ________________, (*b*) ________________ of the other part; **Whereas** under the Rules for the sale of unassessed waste land passed by The Honorable the Governor of Fort St. George in Council on the fifth day of March 1863, and numbered 476, the Collector of ________________ did on the (*a*) ________________ day of (*a*) ________________ one thousand eight hundred and seventy (*a*) ________________ offer for sale by public auction the land described in the Schedule hereunder written. **And Whereas** at such sale the said (A. B.) ________________ offered the sum of Rupees (*a*) ________________ for such

(*a*) Enter in words.

(*b*) Add the purchaser's trade or occupation or other description.

land, and being the highest bidder was declared to be the Purchaser thereof according to the terms and conditions in such Rules contained.

And Whereas previously to the execution of these Presents the said (A. B.)———— ————has paid into the Treasury of the said Collector to the credit of Her Majesty's Government of India the full sum of Rupees (*a*)———— **Now this Indenture witnesseth** that in consideration of the said sum of Rupees (*a*) ————so paid by the said (A. B.)————the receipt whereof is hereby acknowledged, the said Secretary of State in Council doth sell, alien, enfranchise, and convey into the said (A. B.)————the piece or parcel of land containing British Statute Acres (*a*)————situated in the Village of————in the Talook of———— in the Collectorate of————bounded as mentioned in the Schedule hereunder written and delineated in the Map or Plan hereunto annexed, together with all erections and buildings (if any) thereon erected and built. And all products both above and below the surface, ways, paths, passages, waters, water-courses, wells, fences, ditches, easements, profits, rights, members, and appurtenances whatsoever to the said land and premises and every or any part thereof belonging or appertaining, **except** and always reserved out of these Presents all existing and customary rights of Government and of Proprietors of lands adjoining or lying near to the land and premises hereby conveyed in all existing roads and paths and in streams of water running through or bounding the land and premises hereby conveyed **To Hold** the said land and premises hereby conveyed with the appurtenances to the said (A. B.)———— ————his Heirs personal Representatives and Assigns for ever (Free from all demand on the part of Her Majesty for or on account of Quit-Rent Assessment, Land Tax or other Land Revenue) **But Subject** nevertheless to all general Taxes and local rates now existing or which at any time hereafter may be imposed by Law and to the Covenant hereinafter contained, **And** the said (A. B.)———— for himself, his Heirs, personal Representatives and Assigns Doth hereby Covenant with the said Secretary of State in Council, his Successors and Assigns **That** he the said (A. B.)————his Heirs, personal Representatives and Assigns will (at his and their own costs and charges forthwith erect and at all times hereafter maintain and keep in good repair permanent boundary marks round the land and premises hereby conveyed). **In Witness** whereof The Honorable the Governor of Fort Saint George in Council on behalf of the said Secretary of State in Council hath hereunto affixed the Seal of the said Governor in Council, And the said (A. B.)————hath set his hand and Seal the day and year first above written.

The Schedule to which the above written Indenture refers.

District.	Talook.	Village.	Name (if any) and Boundaries.	Extent.

(*a*.) Enter in words.

The Seal of The Honorable the Governor of Fort Saint George in Council was hereunto affixed in the presence of————————

(L. S.)

Secretary to Government.

Signed, Sealed and Delivered by the above named (A.B.)———————— at————————in the East Indies in the presence of (a)————————

(L. S.)

Signature of A. B.

Received from the above named (A. B.)———— the sum of Rupees (c)————being the consideration money above mentioned to be paid by him——

Rupees————(b)

Witness (a)————————

Collector of————————

P.

(Vide page 254.)

Form of Deed. (B. S. O. No. 151.)

No————

This Indenture made the (c)————day of————one thousand eight hundred and seventy (c)————**Between The Right Honorable The Secretary of State for India in Council** of the one part and (A.B.) of————in the District of (d)————of the other part **Whereas** under the Rules for the Sale of Unassessed Waste Lands, passed by the Honorable the Governor of Fort Saint George in Council on the fifth day of March 1863 and numbered 476, the Collector of———— did on the (c)————day of (c)————one thousand eight hundred and seventy (c)————offer for sale by public auction the piece or parcel of land containing British Statute Acres (c)————situated in the Village of————in the Talook of————in the Collectorate of————bounded as mentioned in the Schedule hereunder written and delineated in the Map or Plan hereunto annexed; **And Whereas** at such sale the (A. B.)———— offered the sum of Rupees (c)————for such land and being the highest bidder was declared to be the purchaser thereof according to the terms and conditions in such Rules contained; **And Whereas** at the time of such sale the said (A.B.)———— paid to the said Collector the sum of Rupees (c)————being the amount of deposit at the rate of 10 Rupees per centum on the said purchase money as required by the said Rules and under the provision contained in those Rules has elected to pay the balance of such purchase money amounting to the sum of Rupees (c)————in three yearly instalments of Rupees (e)————each with interest on such balance

(a) One witness will suffice,—his place of residence, as also his occupation or other description must be written under his name.

(b) Enter in figures.

(c) Enter in words.

(d) Add the trade, occupation or other description of the purchaser.

(e) Enter one-third of purchase money after deducting the deposit of 10 per cent. in words.

or on such part thereof as shall from time to time remain unliquidated at the rate of six Rupees per centum per annum. Now **This Indenture Witnesseth** that in consideration of the said sum of Rupees (*a*) ———————— so paid to the said Collector as hereinbefore mentioned (the receipt whereof is hereby acknowlged) and of the Covenants on the part of the said (A. B.)————————hereinafter contained, **The Said** Secretary of State in Council for himself, his Successors and Assigns Doth hereby Covenant with the said (A.B.) ———————— his Heirs, personal Representatives and Assigns **That** on payment by the said (A. B.) ———————— his Heirs, personal Representatives or Assigns of the said sum of Rupees (*b*)————————with interest thereon as herein mentioned **He** the said Secretary of State in Council, his Successors or Assigns will convey unto the said (A. B) ———————— his Heirs, personal Representatives and Assigns for ever The said land and premises Together with all erections and buildings (if any) thereon erected and built, **And** all products both above and below the surface, ways, paths, passages, waters, water-courses, wells, fences, ditches, easements, profits, rights, members, and appurtenances whatsoever to the said land and premises and every or any part thereof belonging or appertaining, **Excepting** nevertheless all existing and customary rights of Government and of proprietors of lands adjoining or lying near to the said land and premises purchased as aforesaid in all existing roads and paths and in streams of water running through or bounding the purchased land and premises **To Be Held** by the said (A. B.) ———————— his Heirs, personal Representatives, and Assigns **Free** from all demand on the part of Her Majesty for or on account of Quit-Rent Assessment, Land Tax or other Land Revenue, **But Subject** nevertheless to all general taxes and local rates now existing or which at any time hereafter may be imposed by Law and to the observance of the several conditions in the said Rules contained **And** the said (A. B.)———— ————for himself, his Heirs, personal Representatives and Assigns Doth hereby Covenant with the said Secretary of State in Council, his Successors, and Assigns in manner following (that is to say): **That** he the said (A. B.)———————— his Heirs, personal Representatives, and Assigns will at his and their own costs and charges forthwith erect and at all times hereafter maintain and keep in good repair permanent boundary marks round the land and premises so purchased **And Further** that he the said (A. B.) ————————his Heirs, personal Representatives, and Assigns, will on the (*c*)———— day of (*c*)————which will be in the year one thousand eight hundred and seventy (*c*)————pay or cause to be paid to the said Secretary of State in Council, his Successors or Assigns the sum of Rupees (*d*)———— of lawful money of British India and on the (*e*) ———— day of (*e*) ———— which will be in the year one thousand eight hundred and seventy (*e*) ———— a like sum of Rupees (*d*) ———— and on the (*f*) ————day of (*f*)———— which will be in the year one thousand eight hundred and seventy (*f*) ———— a like sum of Rupees (*d*) ———— of like lawful money, **And Also** will pay to the said Secretary of State in Council his Successors or Assigns interest at the rate of Six Rupees per centum per annum on the said balance of the said purchase money or sum of Rupees (*c*) ————or on such part thereof as shall from time to time remain unpaid by two equal half-yearly payments on the

(*a*) Enter the deposit of 10 per cent. in words.
(*b*) Enter the full purchase money after deducting the deposit of 10 per cent. in words.
(*c*) 12 months from date of purchase in words.
(*d*) Enter $\frac{1}{3}$ of the purchase money after deducting the deposit of 10 per cent. in words.
(*e*) 24 months from date of purchase in words.
(*f*) 36 months from do. do.

(*a*)————————day of (*a*)————————and the (*a*)————————day of (*a*)———————— in each year **Together** with a proportionate part of like interest until the said balance shall be fully paid or satisfied **Or** until the said Secretary of State in Council shall obtain possession of the said land and premises under the provisions hereinafter contained; **And** it is hereby declared and agreed by and between the said parties hereto That until default shall be made by the said (A. B.)————————his Heirs, personal Representatives or Assigns in payment of the said instalments or any of them or any part thereof respectively or of the said interest or any part thereof it shall be lawful for the said (A. B.)———————— his Heirs, personal Representatives and Assigns peaceably and quietly to occupy, possess and enjoy the said land and premises so purchased and received and take the rents, issues, and profits thereof to and for his and their own use and benefit **And** the said (A. B.)————————for himself his Heirs, personal Representatives and Assigns Doth hereby further covenant with the said Secretary of State in Council his Successors and Assigns in manner following (that is to say): **That** in case he the said (A. B.)————————his Heirs, personal Representatives, and Assigns shall make default in payment of the said instalments or any or either of them or any part thereof respectively or in payment of the interest hereinbefore covenanted to be paid or any part thereof as and when such instalments and interest shall respectively become due **Then** and in such case and within one month after demand of possession shall have been made on him or them by or on behalf of the said Secretary of State in Council, his Successors or Assigns he the said (A. B.)————————his Heirs, personal Representatives and Assigns will deliver to any person authorized by an order passed by the Governor of Fort Saint George for the time being in Council to receive the same the quiet and peaceable possession of the said land and premises Together with all erections and buildings which now are or which at any time between the date of these Presents and such delivery of possession may be erected and built or standing on the said land and all improvements made to the said land in the mean time; **And Moreover** that in the event of such default being made by the said (A. B.)————————his Heirs, personal Represcntives and Assigns or in case of the breach or non-performance of any of the Covenants and Agreements herein contained on the part of the said (A. B.)———————— ————————his Heirs, personal Representatives, and Assigns it shall be lawful for the said Secretary of State in Council, his Successors or Assigns at any time thereafter to re-sell the said premises either by public auction or private contract, and if on such re-sale the said premises should be sold for a sum less than the said sum of Rupees (*b*)———————— he the said (A. B.)————————————————his Heirs, personal Representatives and Assigns will pay to the said Secretary of State in Council, his Successors or Assigns the difference between the sum for which such premises shall be re-sold and the said sum of Rupees (*b*)———————— **Or** it shall be lawful for the said Secretary of State in Council, his Successors or Assigns at any time after such default or breach into and upon the said land and premises or any part thereof in the name of the whole to re-enter and the same to have again re-possess and enjoy as in his and their former Estate anything hereinbefore contained to the contrary notwithstanding.

In Witness whereof the Honorable the Governor of Fort Saint George in Council on behalf of the said Secretary of State in Council hath hereunto affixed the Seal of the said Governor in Council; And the said (A. B.)————————hath set his hand and Seal the day and year first above written.

(*a*) Enter in words.
(*b*) The sum for which the premises were knocked down in words.

The Schedule to which the above written Indenture refers.

District.	Talook.	Village.	Name (if any) and Boundaries.	Extent.

The Seal of the Honorable the Governor of Fort Saint George in Council was hereunto affixed in the presence of——— } L. S.

Secretary to Government.

Signed, Sealed, and Delivered by the above named (A. B.)——— at——— in the East Indies in the presence of———(*a*) } Signature of (A. B.) L. S.

Received from the above named (A. B.)——— the sum of Rupees (*b*)——— being the consideration money above mentioned to have been paid by him——— } Rupees——— (*c*)

Witness (*d*)——— *Collector of*———

Q.

(Vide page 253.)

I, (A. B.)——— of———, do hereby acknowledge that I attended at the sale mentioned in the annexed (*d*) Notice dated the——— day of ——— 187—, No.——— and that I bid for the premises therein specified and distinguished as lot No.———, the sum of Rupees (*b*)——— and that I was declared the purchaser thereof at that price under and subject to the conditions of sale set out in the said Notice. I have paid to the Collector of——— the sum of Rupees (*b*)——— being a deposit of ten Rupees per cent. in part of my purchase money, and I elect to pay the residue thereof within thirty days from this day. Dated the (*b*)——— day of (*b*)——— one thousand eight hundred and seventy (*b*)———

Witness (*a*)——— Signature of A. B.

(*a*) The place of residence, as also the occupation or other description of the witness, must be written under his name.

(*b*) Enter in words.

(*c*) Enter in figures.

(*d*) Be careful to annex a copy of the Notice, signed by the purchaser and Collector, to the forms Q. and R.

R.

(Vid page 253.)

I, (A. B.)———————— of————————, do hereby acknowledge that I attended at the sale mentioned in the annexed Notice dated the———————— day of ———————— 187——, No.————————, and that I bid for the premises therein specified and distinguished as lot No.————————, the sum of Rupees (*a*)———————— and that I was declared the purchaser thereof at that price under and subject to the conditions of sale set out in the said Notice. I have paid to the Collector of———————— the sum of Rupees (*a*)———————— being a deposit of ten Rupees per cent. in part of my purchase money, and I elect to pay the residue thereof in three yearly instalments of Rupees (*a*) ———————— each, with interest thereon at the rate of six Rupees per cent. per annum as prescribed by the Rules passed by the Honorable the Governor in Council on the 5th March 1863 and numbered 476. Dated the (*a*)————————day of (*a*)————————187——

Witness————————————————(*b*) Signature of A. B.

S.

(Vide page 251, Rule IX.)

Sale Advertisement of Waste Lands. (B. S. O. No. 151.)

NOTICE No.————————

District of————————

(Sale of Unassessed Waste Lands.)

1. Notice is hereby given, that the lands hereunder specified will be put up to auction at———————— (under the Government Rules for the Sale of Waste Lands, dated 5th March 1863, No. 476,) and sold to the highest bidder above the upset price or prices enumerated in the following Schedule at————————o'clock on————————the————————day of————————187——.

2. All parties having claims on the said lands, incompatible with the sale as herein notified, are hereby required to prefer their claims on or before the day aforesaid to the undersigned:—

Schedule of Lands to be sold.

District.	Talook.	Village.	No. of Lot.	Name (if any) and Boundaries.	Extent.	Upset price.

The sale will be made subject to the following conditions:—

(*a*) Enter in words.

(*b*) The place of residence, as also the occupation or other description of the witness, must be written under his name.

Conditions of Sale.

(1.) "That the highest bidder above the upset price shall be the purchaser of the premises, and if any dispute arise between two or more bidders at the same price, the premises shall be immediately put up again at the last preceding undisputed bidding and re-sold.

(2.) "That immediately after the lot is knocked down, the purchaser thereof shall pay to the Collector a deposit of 10 Rupees per centum, in part of his purchase money, and intimate to the Collector whether he elects to pay the residue within thirty days, or by three yearly instalments, as provided by the Rules passed by the Honorable the Governor in Council under date the fifth day of March 1863, No. 476, and shall at the same time sign an acknowledgment in one of the Forms Q. or R. (as the case may require) annexed to the said Rules. (Vide pp. 1373 & 1374.)

(3.) "That if the purchaser shall elect to pay the residue of the purchase money within thirty days, he shall within thirty days from the day of sale pay to the said Collector the residue of his purchase money, and shall thereupon receive a conveyance of the premises in the Form marked O. annexed to the said Rules. (Vide p. 1368.)

(4.) "That if the purchaser shall elect to pay the residue of his purchase money by three yearly instalments, he shall within ten days from the day of sale execute a Deed in the Form marked P. annexed to the said Rules. (Vide p. 1370.)

(5.) "That all persons desirous of becoming purchasers are to satisfy themselves as to the identity and correct description of the property, and the measurements and boundaries of the premises, previous to the sale; as by having the premises knocked down to him, the purchaser thereof shall be held to have waived all objections to any mistakes that may afterwards appear to have been made in the description of the premises as well as to any other error whatever in the particulars of the property.

(6.) "That if the purchaser elects to pay within thirty days, and if, from any cause whatever, the purchase shall not be completed by the thirtieth day from the day of sale, or if the purchaser shall elect to pay by instalments and shall neglect for ten days from the day of sale to execute a Deed in the Form marked P. annexed to the said Rules, then the purchaser shall pay to the Collector interest at the rate of 12 Rupees per cent. per annum, on the remainder of his purchase money from the day of sale until the purchase shall be completed in the one case, or until a deed in the Form P. be executed in the other case, without prejudice nevertheless to the right of re-sale reserved by the seventh condition.

(7.) "That if the purchaser shall neglect or refuse to comply with the above conditions or any of them, his deposit money shall be forfeited, and retained by Government, and the Government shall be at liberty to re-sell the premises either by public auction or private contract, without the necessity of previously tendering a conveyance to the purchaser; and the deficiency, if any, arising from such re-sale, together with all expenses attending it, shall be made good by the purchaser at the present sale, who shall so neglect or refuse, as and for liquidated damages."

(Signed)

Dated———————— *Collector of*————————

T.

Abkarry Sale Advertisement. (B. S. O. Nos. 195, $\frac{198}{1}$ & $\frac{195}{2}$.)

I. Notice is hereby given that the Abkarry Farm of the————District, for a term of————years from Fusli————to Fusli————inclusive, will be sold by public auction at————on————day of the———— of 187————at————o'clock.

II. The Farm will be put up (*a*) at the annual upset price shown at foot (*b*) and will be knocked down to the highest bidder above that price subject to the orders of the Board of Revenue and to the conditions stated below.

III. Persons intending to bid must attend in person or by duly accredited Agents.

IV. No person will be allowed to bid on his own behalf or on that of any other person, until he has deposited(*c*)————Rupees. The deposits of all unsuccessful bidders will be returned at the close of the sale.

V. The successful bidder must, on the sale being declared, deposit a sum of Rupees————, on failure of which the Farm will be re-sold at such time and place as the Collector may determine, and the deposit made under Clause IV. preceding shall be forfeited to Government.

VI. The successful bidder shall further, on or before the(*d*)————deposit such further sum in cash or Government Securities endorsed to the Collector as with the deposits under Clauses IV. and V. above, shall make up an aggregate sum equal to two monthly instalments of his rent, on failure of which he shall forfeit his deposits already made, and the Farm shall be re-sold at such time and place as the Collector may determine.

VII. Re-sales under Clauses V. and VI. above, shall be at the risk of the defaulting bidder, who shall forfeit all gain, and in the event of a loss by re-sale shall make good the difference between the total amount payable by him for the whole period under the terms of the original sale, and the total amount payable by the second purchaser under the terms of the re-sale.

VIII. This Farm comprises only the exclusive privilege of manufacturing country spirits, and the exclusive privilege of vending such Spirits, Arrack and Toddy (fermented palm juice). The privilege of selling European Spirits, Wines and Beer or Beer manufactured in India, is not included, and the Collector shall be at liberty to grant licenses for the sale of these to others than the Abkarry Renter, and also to grant licenses under Section 12, Madras Act III. of 1864, for the manufacture of Rum, etc., by the European method of distillation.

IX. The purchaser of the Farm rent, besides being subjected to all the provisions of Act III. of 1864, shall further bind himself to observe the following special conditions, which will be embodied in the license that will be given to him by the Collector and in the *Muchilka*, which must be executed by him on or before the————.

X. In the event of the purchaser of the Farm failing or refusing to sign the *Muchilka* (copy of which may be had on application to the Collector) by the date above-mentioned, all deposits already made by him shall be forfeited, and the Farm shall be re-sold at his risk and loss as set forth in Clause VII.

(*a*) Here enter "in one lot" or "Talook by Talook" as the case may be.

(*b*) Rupees————per annum.

(*c*) Here enter a moderate sum sufficient merely to secure *bonâ fide* bids.

(*d*) Date.

Special Conditions.

1. That the rent be paid in the following instalments, viz:—

2. That no Still shall be worked or Shops opened except at the undermentioned(*a*) places:—

Stills.	Retail Shops.

3. That no liquor shall be sold for less than the minimum prices fixed by the Collector, that is to say, (*b*)————————.

4. That grain, goods, ornaments, wearing apparel, or other property shall not be received in barter or pawn for liquor.

5. That no liquor shall be sold or given to any European Soldier or Sailor, or to any member of the Mofussil Police while on duty or to any European vagrant under escort of the Police.

6. That all Shops for the sale of liquor of any description, on or adjacent to the line of march, shall be closed while a Regiment or Detachment of European Soldiers is passing by, or during its march encamped in their vicinity, and that no compensation shall be claimable for loss thereby.

7. That bodies of troops passing through the District may, at the option of Government, be provided by the Military Department with a separate Abkarry Contractor, and that no compensation shall in such case be claimable by the Renter.

8. That no Shop shall be opened before sun-rise, and that all Shops shall be closed at 8 P. M.

9. That Sign-boards shall be affixed in a conspicuous part of the front of every Shop and Still, and that on such Sign-boards the name of the Shop or Still-owner, shall be legibly inscribed in the vernacular of the District, and also the price of the liquor there sold.

10. That the Renter shall not in any way meddle with or use Cocoanut, Date, Palmirah or any other trees growing on *Puttah* or *Inam* lands, or in backyards, or in land, the property of any individual, without the permission of the owner.

11. That the Renter shall not use or permit others to put in the Arrack or Toddy any ingredient pernicious to health.

12. That in the event of Government land now waste, being granted for cultivation, the Renter shall have no claim whatever to the use of the trees thereon or to compensation for them on their transfer with the land for cultivation.

13. That interest at 6 per cent. per annum shall be paid by the Renter on all balances due by him.

14. That any wilful breach of these conditions by the Renter, or with his guilty connivance and privity by his Sub-Renters, shall render the lease voidable at will by the Collector.

15. That in the event of any default in the payment of the rent, it shall be open to the Collector to take the Farm under Government management at the Renter's risk, or to declare the lease forfeited and to re-sell it at the Renter's risk, and that in every case all

(*a*) If the list is lengthy, alter as follows:—"At the places determined by the Collector a list of which "may be inspected on application at the Huzur Cutcherry, and will be placarded at the time and place "of sale."

(*b*) Here enter the prices and the equivalent in English or some other well defined measure, of the Seer or other measure adopted.

arrears shall be recoverable by attachment and sale under Madras Act II. of 1864 (Arrears of Revenue Recovery Act).

16. That the Renter shall cause his Shop-keepers to use any measures that may be sanctioned by Law as standard measures.

U.

(Vide page 338.)

Form of Bond for the removal of Spirits from Licensed Distillery. (B. S. O. No. 196.)

We———————— are jointly and severally bound to her Majesty's Secretary of State for India, in the sum of Government Rupees———— to be paid to the said Secretary of State, for which payment we jointly and severally bind ourselves, our heirs, and representatives; and we agree that in case of dispute touching the matter of this obligation, or the condition thereof, the same may be heard and determined in the High Court of Judicature at————, Sealed with our Seals, dated this———— day of———— 187—.

(Signed) ————.

The above bounden———— being indebted to Her Majesty's Secretary of State for India in the sum of Govt. Rupees ————being the sum payable at the rate of Rupees 3 per Imperial Gallon, London Proof, for———— Gallons of ———— (or for———— Gallons of Proof Spirit used in the preparation of———— dozens of bottles or———— Gallons of cordial and liquors as specified in the annexed Schedule), manufactured at————, which the said ———— have been allowed to remove thence for exportation by Sea, subject to the provisions of Act VI. of 1863.

The condition of this obligation is, that if the above bounden———— their heirs, or representatives shall, at the expiration of four Calendar months from the date of this obligation, pay or cause to be paid to the said Secretary of State the sum of ———— Rupees per Imperial Gallon of Proof Spirits, for all or any portion of the above mentioned———— which shall not have been then exported by Sea, subject to the aforesaid provisions (of which exportation, if any, due proof shall be given), then this Bond shall be void; otherwise the same shall remain in full force.

Sealed and Delivered in the presence of————.

Place ————

Date————

If the Bond be for Cordials and other Liquors under Section 170, add

Schedule.

Description of Cordials and Liquors.	Quantity in Bottles or Gallons.	Quantity of Proof Spirits.
1	2	3

V.

(B. S. O. Nos. 198, $\frac{198}{1}$ and $\frac{198}{2}$.)

License to be issued to Abkarry Renters agreeably to Clause[(a)] of Section 4 of the Abkarry Act (Madras Act III. of 1864.)

I, A. B., Collector of ____________ being duly authorized by the Board of Revenue under the provisions of Section 4, Madras Act III. of 1864, do hereby rent to C. D. the exclusive privilege of manufacturing and vending (*b*) ____________ within the limits of the (*c*) ____________ of ____________ and to continue the same until the 30th of June 187__ on the following conditions:—

1st.—That the said C. D. shall pay to the Collector in the said District of ____________ the annual rent of Rupees ____________ in the following *kists*, and that interest at six per cent. per annum shall be paid by the said C. D. on all balances due by him, and that in the event of any default in the payment of the rent it shall be lawful for the Collector to take the Farm under Government management at the risk of the said C. D., or to declare the lease forfeited, and to re-sell it at the said C. D.'s risk and loss, and that all arrears shall be recoverable by attachment and sale as provided in Section 10 of the Abkarry Act.

(*Here enter Kists.*)

2nd.—That the said C. D. shall not work a Still, or open a Shop, for the retail of Spirits at any other than the places named in the annexed list, and that Sign-boards shall be affixed in a conspicuous part of the front of every Shop and Still, and that on such Sign-boards the name of the Shop or Still-owner shall be legibly inscribed in (*d*) ____________ and also the price of the liquor there sold.

3rd.—That no liquor shall be sold for less than the minimum prices fixed by the Collector, that is to say, (*e*) ____________

4th.—That no grain, goods, jewels, wearing apparel, or other property shall be received in barter or pawn for liquor.

5th.—That no liquor shall be knowingly sold or given to any European Soldier or Sailor, or to any member of the Mofussil Police while on duty, or to any European vagrant under escort of the Police.

6th.—That no Shop shall be opened before sun-rise, and that all Shops shall be closed at 8 P. M.

7th.—That the said C. D. shall not in any way meddle with or use cocoanut, date, palmirah, or any other trees growing on *Puttah* or *Inam* lands or in backyards, or in land the property of any individual, without the permission of the owner.

8th.—That in the event of Government land now waste being granted for cultivation, the said. C. D. shall have no claim whatever to the use of the trees thereon, or to compensation for them, or their transfer with the land for cultivation.

(*a*) Fill in Clause 1 or 2 as the case may be.
(*b*) Here enter the liquor or liquors rented.
(*c*) Enter Talook or District as the case may be.
(*d*) Here enter the vernacular of the District.
(*e*) Here enter the prices.

9*th*.—That the said C. D. shall, on the requisition of the Revenue Authorities, cause all Shops for the sale of liquor of any description, on or adjacent to the line of march, to be closed while a Regiment or Detachment of European Soldiers is passing by, and during its temporary halts in their vicinity, and that no compensation shall be claimable for loss thereby.

10*th*.—That Bodies of Troops passing through the District may, at the option of Government, be provided by the Military Department with a separate Abkarry Contractor, and that no compensation shall in such case be claimable by the said C. D.

11*th*.—That in the distillation or sale of arrack, or in the sale of toddy, (fermented palm juice) the said C. D. shall not use, or permit to be used under any pretence whatever, any ingredient pernicious to health, such as chunam, *oomittakay*, or other substance intended to increase the power of the liquor or add to its intoxicating quality.

12*th*.—That the said C. D. shall use his best endeavours to secure, on the part of the persons appointed by him to superintend Distilleries, and to the charge of retail Shops, a strict adherence to the provisions of the engagements entered into by them respectively; and that on its coming to his knowledge that a breach of those provisions has been committed, he shall bring the circumstance to the notice of the Collector, in order that the penalties attached to the offence may be enforced, and shall dismiss the offender from his service.

13*th*.—That the said C. D. shall cause any person to whom he may sub-rent any portion of the exclusive privileges granted to him by this license, to bind himself to observe all the stipulations of the license in the same manner as the Renter himself; and that he shall further cause every such Sub-Renter, as well as every person whom he may employ to superintend Distilleries or Shops for the manufacture or sale of spirituous liquors, to execute the engagements prescribed in Section 8 of Madras Act III. of 1864, and shall deposit such engagements with the Collector within one month from the date of this license.

14*th*.—That any wilful breach of these conditions by the said C. D. or with his guilty connivance and privity by his Sub-Renter, shall render the said C. D. liable to the forfeiture of his license, and to such other penalty as by Law is attached to the particular fault, committed by him; and if he be found manufacturing or vending liquor after the expiration of the license, and without taking out a fresh license, or after forfeiture of the said license has been declared, he shall be subject to the penalties specified in Madras Act III. of 1864.

Given under my hand and Seal this——————day of——————187—
at——————————.　　　　(Signed) A. B. *Collector*.

W.

Form of Engagement(a) to be executed by Abkarry Renters.

I, C. D., being appointed by A. B. Collector of——————Renter of the exclusive privilege of manufacturing and vending (*b*) ——————within the

(*a*) *Note*. This document is liable to the duty specified in Schedule II. Article 11 of Act XVIII. of 1869 (General Stamp Act). (Decision of High Court, dated 25th November 1872, in Bd's. Pro. 6th January 1873, No. 8.)

(*b*) Enter the liquor or liquors rented.

limits of (a) ________ and to continue the same until the 30th June 187—, do hereby bind myself as follows:—

1st.—That I shall pay to the Collector in the said District of ________ the annual rent of Rupees ________ in the following *kists*, and that interest at six per cent. per annum shall be paid by me on all balances due by me, and that in the event of any default in the payment of the rent it shall be lawful for the Collector to take the Farm under Government management at my risk, or to declare the lease forfeited, and to re-sell it at my risk and loss, and that all arrears shall be recoverable by attachment and sale as provided in Section 10 of the Abkarry Act.

(*Here enter kists.*)

2nd.—That I shall not work a still, or open a Shop, for the retail of Spirits at any other than the places named in the annexed list, and that Sign-boards shall be affixed in a conspicuous part of the front of every Shop and Still, and that on such Sign-boards the name of the Shop or Still-owner shall be legibly inscribed in (*here enter the Vernacular of the District*) and also the price of the liquor there sold.

3rd.—That no liquor shall be sold for less than the minimum prices fixed by the Collector, that is to say, (b) ________.

4th.—That no grain, goods, jewels, wearing apparel, or other property shall be received in barter or pawn for liquor.

5th.—That no liquor shall be knowingly sold or given to any European Soldier or Sailor, or to any member of the Mofussil Police while on duty, or to any European vagrant under escort of the Police.

6th.—That no Shop shall be opened before sun-rise, and that all Shops shall be closed at 8 P. M.

7th.—That I shall not in any way meddle with or use cocoanut, date, palmirah, or any other trees growing on *Puttah* or *Inam* lands, or in backyards, or in land the property of any individual, without the permission of the owner.

8th.—That in the event of Government land now waste being granted for cultivation, I shall have no claim whatever to the use of the trees thereon, or to compensation for them, or their transfer with the land for cultivation.

9th.—That I shall, on the requisition of the Revenue Authorities, cause all Shops for the sale of liquor of any description, on or adjacent to the line of march, to be closed while a Regiment or Detachment of European Soldiers is passing by, and during its temporary halts in their vicinity, and that no compensation shall be claimable for loss thereby.

10th.—The bodies of Troops passing through the District may, at the option of Government, be provided by the Military Department with a separate Abkarry Contractor, and that no compensation shall in such case be claimable by me.

11th.—That in the distillation or sale of arrack, or in the sale of toddy (fermented palm juice) I shall not use, or permit to be used under any pretence whatever, any ingredient pernicious to health, such as chunam, *oomittakay*, or other substance intended to increase the power of the liquor or add to its intoxicating quality.

12th.—That I shall use my best endeavours to secure, on the part of the persons appointed by me to superintend Distilleries, and to the charge of retail Shops, a strict

(a) Enter Talook or District as the case may be.
(b) Here enter the prices.

adherence to the provisions of the engagements entered into by them respectively; and that on its coming to my knowledge that a breach of those provisions has been committed, I shall bring the circumstance to the notice of the Collector, in order that the penalties attached to the offence may be enforced, and shall dismiss the offender from my service.

13th.—That I shall cause any person to whom I may sub-rent any portion of the exclusive privileges granted to me by this license, to bind himself to observe all the stipulations of the license in the same manner as myself; and that I shall further cause every such Sub-Renter, as well as every person whom I may employ to superintend Distilleries or Shops for the manufacture or sale of spirituous liquors, to execute within a reasonable time the engagements prescribed in Section 8, Madras Act III. of 1864, and shall deposit such engagements with the Collector within one month from the date of my license.

14th.—That any wilful breach of these conditions by myself, or with my guilty connivance and privity by my Sub-Renter, shall render me liable to the forfeiture of my license, and to such further penalty as by Law is attached to the particular fault committed by me; and that if I be found manufacturing, or vending liquor after the expiration of my license, and without taking out a fresh license, or after forfeiture of the said license has been declared, I shall be subject to the penalties specified in Madras Act III. of 1864.

X.

Form of License to be issued to persons placed in charge of a Shop by Abkarry Renters under the Provisions of Section 8 of the Abkarry Act (Madars Act III. of 1864.)

I, A. B., Collector of the District of ————————, being duly authorized by the Board of Revenue, hereby license you ————————————, appointed to the charge of a Shop (or Shops) at ———————————— by C. D., Renter of the exclusive privilege of vending ———————————— in the ———————————— of ————————, to sell the said liquors at the said Shops on the conditions expressed in the subjoined engagement which has been duly executed by you, and a copy of which has been deposited in my Office.

This license may be re-called by me. Otherwise it will remain in force during the currency of the said C. D.'s lease.

Given under my hand and Seal this ———— day of ———————— in the year 187——, at ————————.

(Signed) A. B. *Collector.*

Y.

Form of Engagement to be executed in duplicate by persons placed in charge of a Shop by Abkarry Renters, under the Provisions of Section 8 of the Abkarry Act (Madras Act III. of 1864.)

I, E. F., being appointed to the charge of a Shop (or Shops) at ————————, by C. D., Renter of the exclusive privilege of vending ———— in the ———————— of ————, do hereby bind myself as follows:—

1st.—To place my license with a duplicate copy of this engagement subjoined thereto in a conspicuous place in my Shop.

2nd.—To sell liquor at the prices inscribed on the Sign-board of my Shop.

3rd.—To fix in a conspicuous part of the front of my Shop a Sign board, on which my name and the price of the liquor sold by me shall be legibly inscribed.

4th.—To prevent all drunkenness or disorder or gaming within my Shop.

5th.—Not to harbour robbers, thieves, or riotous persons: but on the contrary to give information to the nearest Magistrate or Police Officer, of any suspected persons who may resort to my Shop.

6th.—Not to receive any grain, jewels, goods, wearing apparel, or other property, in barter, or pawn for liquor; but on the offer of any such, to give information to the nearest Public Officer.

7th.—Not to allow any quantity of liquor exceeding one Imperial Quart to be removed by an individual at one time from my Shop under any pretence whatever.

8th.—Not to open my Shop before sun-rise, not to keep it open after 8 P. M., and not to harbour any person in it during the night.

9th.—Not to sell or give any liquor to any European Soldier or Sailor, or to any member of the Mofussil Police while on duty or to any European vagrant under escort of the Police, nor to sell any liquor on credit.

Z.

Form of License to be granted under the Provisions of Section 8 of the Abkarry Act (Madras Act III. of 1864) to persons employed to superintend Distilleries by an Abkarry Renter.

I, A. B., Collector of the District of__________, being duly authorized by the Board of Revenue, hereby license you E. F., employed by C. D., the Abkarry Renter of the exclusive privilege of manufacturing and selling________in the________of ________to superintend a Distillery at__________, to superintend and work the said Distillery at the said place on the conditions expressed in the subjoined engagement which has been duly executed by you, and a copy of which has been deposited in my Office.

This license may be re-called by me. Otherwise it will remain in force during the currency of the said C. D.'s lease.

Given under my hand and Seal this__________day of__________in the year 187__, at______________.

(Signed) A. B., *Collector.*

AA.

Form of Engagement to be executed in duplicate in accordance with the Provisions of Section 8 of the Abkarry Act (Madras Act III. of 1864) by persons employed to superintend Distilleries under an Abkarry Renter.

I, E. F., being appointed by C. D., Renter of the exclusive privilege of manufacturing __________in the__________of__________to superintend a Distillery at__________do hereby bind myself not to mix, or knowingly permit any other

person to mix in the liquors distilled at the Stills under my charge, any ingredient pernicious to health, such as chunam, *oomittakay*, or other such noxious material intended to increase the power of the spirit, or to add to its intoxicating quality. Any breach of the above engagement will subject me, under Section 19 of the Abkarry Act, to a fine of Rupees 200 for each offence, and to the forfeiture of my license, and should it amount to the offence of adulteration, will subject me under Section 272 of the Penal Code to be tried by the Magistrate, and to be sentenced to imprisonment and hard labour for six months, and to a fine of Rupees 1,000.

BB.

Form of License for the Distillation of Spirits by the European Process.

I, A. B., Collector of the District of__________being duly authorized by the Board of Revenue under Section 4 of the Abkarry Act, (Madras Act III. of 1864) in consideration of the payment of a fee of one hundred Rupees, hereby license you C. D., to establish a Distillery at the Village of__________in the Talook of__________ in the District of__________for the distillation of spirits by process similar to the European system during the Revenue year ending 30th June 187—, on the following conditions:—

1st.—That the whole of the Spirits so distilled by you, unless they be methylated under the Rules prescribed by the Board of Revenue or be excised under the provisions of Clause 2, Section 12 of the Abkarry Act, shall be exported by sea, or shall be sold only to the Officers of Government empowered to purchase the same on account of the Public Service, or to Abkarry Renters for retail sale within the limits of their respective farms.

2nd.—That should you directly or indirectly sell or permit to be sold, any quantity of such spirituous liquor to any European Soldier or Sailor, or to any native of India, or other person, save and except to those to whom it is hereinbefore declared that such liquors may be lawfully sold, you shall, on proof thereof to the satisfaction of the Magistrate, be liable to the forfeiture of this license, and to the penalty prescribed in Section 18 of the Abkarry Act.

Given under my hand and Seal this__________day of__________ in the year 187—, at__________.

(Signed) A. B., *Collector.*

CC.

Form of License for the Manufacture and Wholesale Vend of Fermented Liquors (Arrack or Toddy excepted).

I, A. B., Collector of the District of__________, being duly authorized by the Board of Revenue, under the Abkarry Act (Madras Act III. of 1864), in consideration of the payment of a fee of Rupees twenty-five, hereby license C. D. to establish a manufactory during the Revenue year ending June 30th 187—, at the Village of__________, in the Talook of__________ in the District of__________, for the manufacture of the following fermented liquors which are not included in the Abkarry rent of__________ viz., (*a*)__________and to sell the same by wholesale during the same period on the following conditions:—

(*a*) Here enter liquors.

1st.—That the said C. D. shall not manufacture any spirituous liquor of any description.

2nd.—That the said C. D. shall not manufacture or sell any fermented liquor other than those included in this license.

3rd.—That the said C. D. shall not sell any liquor in any less quantity than 50 gallons.

4th.—That the said C. D. shall obtain a Permit under the provisions of Section 15 of the Abkarry Act for the transit of all liquors sold by him.

5th.—That this license shall be revocable by me forthwith if the said C. D. fails to comply with any of the conditions contained in it, and with the sanction of the Board of Revenue, shall be revocable for any other cause on giving fifteen days' notice of such re-call.

Given under my hand and Seal this ________ day of ________ in the year 187__ at ____________.

(Signed) A. B., *Collector.*

N. B.—A breach of any of the conditions of this license will render the above said C. D. liable to the penalties prescribed in the Abkarry Act.

DD.

Form of License for the Sale of Liquors [Arrack and Toddy (fermented palm juice) excepted] not to be drunk on the premises.

I, A. B., Collector of the District of ________, being duly authorized by the Board of Revenue under the provisions of the Abkarry Act (Madras Act III. of 1864) in consideration of the payment of a fee of Rupees Twenty-five, hereby license C. D. to vend at ________ in the District of ________ during the Revenue year ending June 30th, 187 , such liquors as may not be included in the Abkarry Farm of ________ *(and to grant permits for the transit within the said District of such quantities of liquor as may have been sold by him not exceeding fifty gallons)*, (*a*) on the following conditions:—

1st.—That the said C. D. shall not sell to any one Arrack or Toddy or any liquor included in the Abkarry Farm of __________.

2nd.—That the said C. D. shall not permit any person to consume on the said C. D.'s premises any of the liquor sold by the said C. D.

3rd.—That the said C. D. shall not sell or give any liquor to any European Non-Commissioned Officer or Soldier on Military duty without the permission of the Commanding Officer in writing, or to any European vagrant under escort of the Police without the consent of the escort.

4th.—That the said C. D. shall not sell liquor to any person in any quantity less than half a gallon at a time, and that in sales of bottled liquors, the said half gallon shall be taken to represent three ordinary wine bottles.

5th.—That this license shall be revocable by me forthwith if the said C. D. fails to conform to any of its conditions, and shall be revocable with the sanction of the Board of Revenue for any other cause on giving fifteen days' notice of such re-call.

(*a*) To be entered in such licenses only as the Collector thinks proper.

Given under my hand and Seal this————— day of—————
in the year 187—, at—————. (Signed) A. B., *Collector.*

N. B.—Any breach of the conditions of this license will render the above said C. D. liable to the penalties prescribed in the Abkarry Act.

EE.

Form of Retail License for Hotels, Refreshment Rooms, Taverns, etc., for Sales of Liquors other than those included in the Abkarry Rent to be consumed only on the premises.

I, A. B., Collector of the District of—————, being duly authorized by the Board of Revenue under Abkarry Act (Madras Act III. of 1864) in consideration of the payment of a fee of Rupees Fifteen, hereby license C. D. to vend by retail at————— all spirituous and fermented liquors other than those included in the Abkarry Farm of—————during the Revenue year ending June 30th, 187—, on the following conditions:—

1*st.*—That the said C. D. shall not sell to any one Arrack or Toddy (fermented palm juice) or any other liquor which may be included in the Abkarry Farm of—————.

2*nd.*—That the said C. D. shall not permit any person to remove from his premises more than one pint of any of the liquors purchased from him.

3*rd.*—That the said C. D. shall not sell or give any liquor to any European Non-Commissioned Officer or Soldier on Military duty without the permission in writing of the Commanding Officer, or to any European vagrant under escort of the Police without the consent of the escort.

4*th.*—That the said C. D. shall not sell any liquor between the hours of 9 P. M. and 6 A. M. except to lodgers in his house or to *bonâ fide* travellers arriving between those hours.

5*th.*—That the said C. D. shall prevent all drunkenness or gaming or disorder within his premises, and shall conform in all other respects to the provisions of the Abkarry Act.

6*th.*—That this license shall be revocable by me forthwith if the said C. D. fails to comply with any of the conditions contained in it, and with the sanction of the Board of Revenue shall be revocable for any other cause on giving fifteen days' notice of such re-call.

Given under my hand and Seal this————— day of—————
in the year 187—, at—————.

(Signed) A. B., *Collector.*

N. B.—A breach of any of the conditions of this license will render the said C. D. liable to the penalties prescribed in the Abkarry Act.

FF.

Form of Permit for the Transport of Spirituous or Fermented Liquors to be issued by Collectors or their immediate Subordinates, under the Provisions of the Abkarry Act (Madras Act III. of 1864).

I, A. B., (*a*)—————, being duly authorized to grant permits for the transit of liquor under the provisions of Section 15—————of the Abkarry Act, hereby permit C. F.

(*a*) Here enter Collector, Sub-Collector, Assistant Collector, or Deputy Collector as the case may be.

to transport————————gallons of————————from————————
to————————.

This Permit remains in force up to and including (*here enter date*).

(Signed) A. B. (*a*)————

GG.

Form of Permit for the Transport of Spirituous or Fermented Liquors to be issued by Abkarry Renters or their Sub-Renters, or by such Licensed Vendors as may be authorized to grant Permits, under the Provisions of Sections 15 and 16 of the Abkarry Act (Madras Act III. of 1864).

I, C. D., being (*b*)————————and as such authorized under Section 16 of the Abkarry Act (Madras Act III. of 1864) to grant permits for the transit of liquor in quantities not exceeding————————gallons, hereby permit E. F. to transport————————gallons of————————from————————to————————.

This Permit remains in force up to and including (*here enter date*).

(Signed) C. D.

HH.

Form of License to be granted to Sub-Renters under the Provisions of Clause 2nd, Section 9, of the Abkarry Act (Madras Act III. of 1864).

I, A. B., Collector of the District of————————, being duly authorized by the Board of Revenue, hereby license C. D. who has sub-rented Abkarry privileges from the Abkarry Renter of————————, to exercise these privileges for the period of————————on the following conditions:—

1st. That the said C. D. shall not work a Still, or open a Shop, for the retail of spirits at any other than the places named in the annexed list, and that Sign-boards shall be affixed in a conspicuous part of the front of every Shop or Still, and that on such Sign-boards the name of the Shop or Still-owner shall be legibly inscribed in (*c*)———— and also the price of the liquor there sold.

2nd. That no liquor shall be sold for less than the minimum prices fixed by the Collector, that is to say, (*d*)————.

3rd. That no grain, goods, jewels, wearing apparel, or other property shall be received in barter or pawn for liquor.

4th. That no liquor shall be knowingly sold or given to any European Soldier or Sailor, or to any member of the Mofussil Police while on duty, or to any European vagrant under escort of the Police without the consent of the escort.

5th. That no Shop shall be opened before sunrise, and that all Shops shall be closed at 8 P. M.

6th. That the said C. D. shall not in any way meddle with or use cocoanut, date, palmirah, or any other trees growing on *Puttah* or *Inam* lands, or in backyards, or in land the property of any individual, without the permission of the owner, the owners of

(*a*) Here enter Collector, Sub-Collector, Assistant Collector, or Deputy Collector as the case may be.

(*b*) Here enter whether an Abkarry Renter or Sub-Renter or a Licensed Vendor authorized by the Collector to grant permits.

(*c*) Here enter the Vernacular of the District.

(*d*) Here enter the prices.

such trees being at liberty to draw Toddy (fermented palm juice) for domestic use but not for sale, unless licensed to sell by the said C. D.

7th. That in the event of Government land now waste being granted for cultivation, the said C. D. shall have no claim whatever to the use of the trees thereon, or to compensation for them, or their transfer with the land for cultivation.

8th. That the said C. D. shall, on the requisition of the Revenue authorities, cause all Shops for the sale of liquor of any description, on or adjacent to the line of march, to be closed while a Regiment or Detachment of European Soldiers is passing by, and during its temporary halts in their vicinity, and that no compensation shall be claimable for loss thereby.

9th. That bodies of Troops passing through the District may, at the option of Government, be provided by the Military Department with a separate Abkarry Contractor, and that no compensation shall, in such case, be claimable by the said C. D.

10th. That in the distillation or sale of Arrack, or in the sale of Toddy (fermented palm juice) the said C. D. shall not use, or permit to be used under any pretence whatever, any ingredient pernicious to health, such as chunam, *oomittakay*, or other substance intended to increase the power of the liquor, or add to its intoxicating quality.

11th. That the said C. D. shall use his best endeavours to secure, on the part of the persons appointed by him to superintend Distilleries, and to the charge of retail Shops, a strict adherence to the provisions of the engagements entered into by them respectively; and that on its coming to his knowledge that a breach of those provisions has been committed, he shall bring the circumstance to the notice of the Collector, in order that the penalties attached to the offence may be enforced, and shall dismiss the offender from his service.

12th. That the said C. D. shall cause every person whom he may employ to superintend Distilleries for Shops for the manufacture or sale of spirituous liquors, to execute the engagements prescribed in Section 8 of Madras Act III. of 1864, and shall deposit such engagements with the Collector within one month from the date of this license.

13th. That any wilful breach of these conditions by the said C. D. shall render the said C. D. liable to the forfeiture of his license, and to such further penalty as by Law is attached to the particular fault committed by him; and if he be found manufacturing or vending liquor after the expiration of the license, and without taking out a fresh license, or after forfeiture of the said license has been declared, he shall be subject to the penalties specified in Madras Act III. of 1864.

Given under my hand and Seal this________day of________187___, at ________.

II.

Form of Engagement to be executed by Sub-Renters under the Provision of Clause 2nd, Section 9, of the Abkarry Act (Madras Act III. of 1864).

I, C. D., being appointed a Sub-Renter by the Abkarry Renter of________ hereby bind myself as follows:—

1st. That I shall not work a Still, or open a Shop, for the retail of spirits at any other than the places named in the annexed list, and that Sign-boards shall be affixed in a conspicuous part of the front of every Shop and Still, and that on such Sign-boards the

name of the Shop or Still-owner shall be legibly inscribed in (a)———————— and also the price of the liquor there sold.

2nd. That no liquor shall be sold for less than the minimum prices fixed by the Collector, that is to say, (b)————————.

3rd. That no grain, goods, jewels, wearing apparel, or other property shall be received in barter or pawn for liquor.

4th. That no liquor shall be knowingly sold or given to any European Soldier or Sailor, or to any member of the Mofussil Police while on duty, or to any European vagrant under escort of the Police without the consent of the escort.

5th. That no Shop shall be opened before sunrise, and that all Shops shall be closed at 8 P. M.

6th. That I shall not in any way meddle with or use cocoanut, date, palmirah, or any other trees growing on *Puttah* or *Inam* lands, or in backyards, or in land the property of any individual, without the permission of the owner, the owners of such trees being at liberty to draw Toddy (fermented palm juice), etc., for domestic use but not for sale, unless licensed to sell by me.

7th. That in the event of Government land now waste being granted for cultivation, I shall have no claim whatever to the use of the trees thereon, or to compensation for them, or their transfer with the land for cultivation.

8th. That I shall, on the requisition of the Revenue authorities, cause all Shops for the sale of liquor of any description, on or adjacent to the line of march, to be closed while a Regiment or Detachment of European Soldiers is passing by, and during its temporary halts in their vicinity, and that no compensation shall be claimable for loss thereby.

9th. That bodies of Troops passing through the District may, at the option of Government, be provided by the Military Department with a separate Abkarry Contractor, and that no compensation shall in such case be claimable by me.

10th. That in the distillation or sale of Arrack, or in the sale of Toddy, (fermented palm juice) I shall not use, or permit to be used under any pretence whatever, any ingredient pernicious to health, such as chunam, *oomittakay*, or other substance intended to increase the power of the liquor, or add to its intoxicating quality.

11th. That I shall use my best endeavours to secure, on the part of the persons appointed by me to superintend Distilleries, and to the charge of retail Shops a strict adherence to the provisions of the engagements entered into by them respectively; and that on its coming to my knowledge that a breach of those provisions has been committed, I shall bring the circumstance to the notice of the Collector, in order that the penalties attached to the offence may be enforced, and shall dismiss the offender from my service.

12th.—That I shall cause any person whom I may employ to superintend Distilleries or Shops for the manufacture or sale of liquors, to execute, within a reasonable time, the engagements prescribed in Section 8, Madras Act III. of 1864, and shall deposit such engagements with the Collector within one month from the date of my license.

13th.—That any wilful breach of these conditions shall render me liable to the forfeiture of my license, and to such further penalty as by Law is attached to the particular fault committed by me; and that if I be found manufacturing, or vending liquor after the expiration of my license, and without taking out a fresh license, or after forfeiture of the

(a) Here enter the Vernacular of the District.
(b) Here enter the prices.

said license has been declared, I shall be subject to the penalties specified in Madras Act III. of 1864.

JJ.

(Vide page 375.)

Form of Agreement. (B. S. O. No. 210.)

Agreement made the (*a*)———— day of (*a*)———— one thousand eight hundred and seventy (*a*)————**Between The Right Honorable The Secretary of State for India in Council** of the one part and———— other part.

The said ———— having blank endorsed and deposited with the Collector of———— for the time being, the Securities hereinafter mentioned, that is to say: ————for securing the payment by him the said————his Executors, Administrators, or personal Representatives to the said Secretary of State, his Successors, or Assigns, of all money which shall at any time or times become due or owing from the said————his Executors, Administrators or personal Representatives, to the Government of Madras for Import Duty on————Salt imported by the said————into the Territories subject to the Government of Madras from any place or places beyond such Territories under the Rules regulating the Import of such Salt into the said Territories on credit for payment of Duty (a copy whereof is hereunto annexed) or which shall at any time or times be at the debit of the said————in his Account Current with the said Government in respect of such Import Duty. It is hereby agreed between the said parties hereto that the said Securities so deposited as aforesaid shall be subject and liable to all the provisions of the said Rules and to such sale and appropriation of proceeds as therein provided. That the interest which shall accrue due on the said Securities whilst they remain in deposit with the Collector of ———— for the time being shall be drawn by such Collector and credited in such Account Current as aforesaid.

And that each of the said parties hereto shall and will adhere to the said Rules and shall and will be bound thereby and by every stipulation and provision therein contained. **In Witness Whereof** ————for and on behalf of the said Secretary of State and the said ———— have hereunto set their respective hands the day and year first above written.

Signed by the said————
in the presence of————

Signed by the said————
in the presence of————

KK.

(Vide page 377.)

Form of Agreement. (B. S. O. No. 210.)

Agreement made the (*a*)———— day of (*a*)———— one thousand eight hundred and seventy (*a*)————**Between The Right Honorable The Secretary of State for India in Council** of the one part and———— of the other part.

(*a*) Enter in words.

The said ______ having blank endorsed and deposited with the Collector of ______ for the time being, the Securities hereinafter mentioned, that is to say:— ______ for securing the payment by him the said ______ his Executors, Administrators, or personal Representatives, to the said Secretary of State, his Successors or Assigns of all money which shall at any time or times become due or owing from the said ______ his Executors, Administrators, or personal Representatives, to the Government of Madras for Salt purchased from the said Government under the Rules regulating the sale of such Salt (a copy whereof is hereunto annexed) or which shall at any time or times be at the debit of the said ______ in his Account Current with the said Government in respect of such purchases of Salt. It is hereby agreed between the said parties hereto that the said Securities so deposited as aforesaid shall be subject and liable to all the provisions of the said Rules and to such sale and appropriation of proceeds as therein provided. That the interest which shall accrue due on the said Securities whilst they remain in deposit with the Collector of ______ for the time being shall be drawn by such Collector and credited in such Account Current as aforesaid. And that each of the said parties hereto shall and will adhere to the said Rules and shall and will be bound thereby and by every stipulation and provision therein contained.

In Witness Whereof ______ for and on behalf of the said Secretary of State and the said ______ have hereunto set their respective hands the day and year first above written.

Signed by the said ______
in the presence of ______

Signed by the said ______
in the presence of ______

LL.

(Vide page 604, para. 2.)

Madras Act II. of 1864.

Section 8.—Distraint Order. (B. S. O. No. 275.)

The 1st Class Revenue Inspector Vencata Row of the 1st Division of the Sydapet Talook, is authorized to distrain the Property of the undermentioned Defaulter for Arrears of Revenue due by him.

Number and Name of the Village.	Name of the Defaulter.	For what period arrear is due.	Amount of arrears due.			Date on which arrears fell due.	Batta to Distrainer.	Interest, rate and amount to date.	Date of distress and delivery of copy to Defaulter, or if no distress is made, date of payment of sum due.
			Rs.	As.	P.				

The Defaulter is hereby informed that if the amount due with Batta and all expenses of Distress be not previously discharged, the distrained property will be immediately brought to public sale.

Note.—The Distrainer is to produce this Order, and if the sum due be not at once paid, he is to make distress; and on the day on which the property is distrained, he is to deliver a copy to the Defaulter endorsing thereon a List of the property distrained and the name of the place where it may be kept. Clause 1st, Section 8, Act II. of 1864.

Date and Place. (Signed) SOONDRA ROW,

Tahsildar.

MM.

(Vide page 604, para. 3.)

Section 9.—Inventory of the Attached Property. (B. S. O. No. 275.)

List of the Moveable Property of Ramen, in the Village of Parthyput, distrained by Revenue Inspector Vencata Row, for Arrears of Revenue due by the Defaulter, forwarded to Tahsildar of———————.

Names of Articles.	Estimated Value.			Amount of Arrears due.	Date of Distress, and of copy given to Defaulter.
	Rs.	As.	P.		

Date and Place.

(Signed) VENCATA ROW,

1st Class Inspector.

NN.

(Vide page 608, para. 8.)

Section 22.—Notice of Sale of Moveable Property. (B. S. O. No. 275.)

It is hereby notified that the undermentioned property of C. Ramen, a Revenue Defaulter, in the Village of Parthyput of Sydapet Talook, has been distrained in satisfaction of Arrears of Land Revenue due by him, and that unless those arrears with interest and other charges shall be previously paid, the said property will be sold by Public Auction near the house of Vencataramen, at the said Village, on Monday the 23rd May 1864. The sale will commence at 11 o'clock A. M., and the property will be knocked down to the highest bidder without reserve for ready cash. The purchaser will not be permitted to carry away any part of the property until he has paid for the same in full.

If the purchaser fail in payment of the purchase money, the property will be re-sold, and the defaulting purchaser will be liable for any loss arising, as well as for the expenses incurred on the re-sale.

This Notice was affixed on (the Defaulter's house or premises where the property was distrained as the case may be) the 5th May 1864.

Schedule of property distrained.

(Signed) SOONDRA ROW,
Tahsildar.

Date and Place: Sydapet, 3rd May 1864.

(Signed) ——————,
Revenue Inspector.

N. B.—Fifteen days must elapse from the date on which the Notice is affixed to the premises before sale takes place.

OO.

(Vide page 609, para. 9.)

Section 25.—Demand prior to Attachment of Land. (B. S. O. No. 275.)

Notice of Demand to Ramen of Parthyput Village in Sydapet Talook.

Take notice that the Tahsildar of Sydapet Talook demands from you the sum of Rupees 15-5-4, being the Arrears of Revenue due by you for Fusli 1273 as holder of Puttah No. 13, and that you are required to pay the amount within ten days from the date of the service of this Notice.

You are now required to pay 3 Annas on account of Peon's Batta.

(Signed) SOONDRA ROW,
Tahsildar.

N. B.—The person entrusted to serve this Notice is to deliver a copy to the defaulter or to some adult male member of his family at his usual place of abode, or to his authorized Agent, or to affix a copy thereof on some conspicuous part of his last known residence, or on some conspicuous part of the land about to be attached. The mode in which the Notice has been served is to be noted on it by the server of the Process.

PP.

(Vide page 609, para. 10.)

Section 27.—Notice of Attachment. (B. S. O. No. 275.)

Notice of Attachment to Ramen in the Village of Parthyput of Sydapet Talook.

Take notice that as you have not paid or shown sufficient cause for the non-payment of Rupees 15-5-4, although the said sum has been duly demanded in writing from you, the landed property belonging to you is hereby placed under attachment; and that unless the arrear due by you with interest and other charges be paid within 15th October 1864, the landed property will be brought to sale in due course of law.

Place and Date.

(Signed) SOONDRA ROW,
Tahsildar.

N. B.—This notice is to be affixed to some conspicuous part of land attached. The attachment is also to be publicly proclaimed on the land, and is also to be published in the *District Gazette.* Section 27, Act II. of 1864.

QQ.

(Vide page 610, para. 10.)

Section 29.—Notice of Assumption. (B. S. O. No. 275.)

Assumption Notice to Ramen of Parthyput Village of Sydapet Talook.

Take notice that your landed property, attached on 5th July 1864, is taken under Circar management under Section 28 of Act II. of 1864, and that Veeraswamy, Agent, has been appointed to have charge of it.

(Signed) A. B.,

Place and Date: *Collector.*

N. B.—The person entrusted to serve this Notice is to deliver a copy of it to the defaulter or to some adult male member of his family at his usual place of abode, or to his authorized Agent, or to affix a copy thereof on some conspicuous part of his last known residence, or on some conspicuous part of the land attached. Proclamation of Assumption of Management is also to be made on the land, and to be published in the *District Gazette.*

RR.

(Vide page 612, para. 13.)

Section 36.—Sale Notice of Lands. (B. S. O. No. 275, $\frac{275}{1}$ & $\frac{275}{2}$.)

1. It is hereby notified that the undermentioned lands selected out of those attached in satisfaction of Arrears of Land Revenue due by the present registered Landholder of ———, a Revenue Defaulter, will be sold by Public Auction at the Village of Parthyput in Sydapet Talook of the Chingleput District, on Monday the 5th day of October 1864. The sale will commence at 11 o'clock, A. M., and the lands will be knocked down to the highest bidder without reserve.

2. The Current Revenue payable by the Purchaser on the lands for the whole (or remainder as the case may be) of the current Fusli is Rupees ——— as shown in detail in the Statement at foot.

3. Purchasers will be required to deposit (15) fifteen per cent. of the purchase money at the time of sale, and on payment thereof shall be put in immediate possession; but the lands shall not be registered in the name of the Purchaser, nor shall a certificate of sale be granted to him by the Collector, until the Purchaser has completed the payment of the purchase money: and where the remainder of the purchase money may not be paid within (30) thirty days from the day of sale, the money so deposited shall be liable to forfeiture, and in addition, the property shall be re-sold as provided in Clause 4, Section 36 of Madras Act II. of 1864.

4. When such deposit shall not be made, the Purchaser shall not be put in possession, and the lands shall be re-sold as above provided.

5. Persons bidding at a sale may be required to state whether they bid on their own account or as Agents, and in the latter case to deposit a written authority signed by their principals, otherwise their bids may be rejected.

6. The sale shall be stayed, if the Defaulter or any person acting on his behalf or claiming an interest in the land, tenders the full amount of the arrears of revenue with the interest and other charges, provided such tender be made before sunset on the day previous to that appointed for the sale.

7 On completion of payment of the purchase money, the Purchaser (if not already in possession, as above provided in Rule 3), shall be placed in immediate possession, and the lands will be registered in the name of the Purchaser, and a certificate of sale signed and sealed by the Collector will be granted to him.

8. Provided that Government is not responsible for errors in description or in estimated extent.

9. Provided parties deeming themselves aggrieved by the sale shall be at liberty to appeal to the Collector within thirty days from the day of sale, and the purchase shall be conditional on the final order in such appeal:—

Talook.	Village.	Name of Defaulter.	Description of land, whether Nunjah, Punjah, or Garden, (if and buildings (if any) belonging to the Defaulter on it.	Field.		Estimated extent.	Assessment.	Amount (exclusive of arrears) payable by the Purchaser for the current Fusli.
				No.	Name.			
							Rs. As. P.	

Place: Sydapet.
Date: 1st September 1864.

N. B.—This Notice is to be in English and in the language of the District. It must be fixed up *one month at least* before the sale in the Collector's Office; in the Talook Cutcherry; in the nearest Police Station House; and on some conspicuous part of the land.

Seal

SS.

(Vide page 613, para. 14.)

Section 38.—Certificate of Sale. (B. S. O. No. 275 & $\frac{275}{2}$.)

This is to certify that Parthyput Anuutha Charry, residing in the Village of Coonatoor of Sydapet Talook, in the Chingleput District, having purchased at a Public Auction held by the Tahsildar of——————, the undermentioned land sold for Arrears of Revenue due by Ramen, a Landholder in the undermentioned Village, and having paid the full amount of the purchase money, viz, Rupees 151-8-0, the lands have been this day registered in the name of the said Parthyput Anuutha Charry.

Talook and Village.	Description of land whether Nunjah, Punjah, or Garden, and buildings on it.	Particulars of Field.		Estimated extent.	Assessment.		Date of sale.
		No.	Name.				
					Rs. As.	P.	

Collector's Office,   (Signed) A. B., *Collector.*

Sydapet, (*Date*) October 1864.

TT.

(Vide page 613, para. 14.)

(Copy to be sent to the Board monthly.)

Section 38.—Register of Lands sold. (B. S. O. No. 275.)

Register of Lands sold for Arrears of Revenue *under* Act II. of 1864, *in the District of Chingleput for Fusli* 1274.

Talook.	Village.	Names of Defaulters.	Arrears due.	Amount realized by sale.	Surplus or deficit.	Particulars of Land sold.				Name of Purchaser.	Date of sale.
						Description.	Number of field.	Extent.	Assessment.		
			Rs. As. P.	Rs. As. P.	Rs. As. P.				Rs. As. P.		

UU.

(Vide page 613, para. 14.)

Section 39.—Proclamation of the Purchase of Land. (B. S. O. No. 275.)

It is hereby publicly notified for general information that Parthyput Anuntha Charry of Coonatoor Village in Sydapet Talook of the Chingleput District, has purchased on 13th October 1864, at a Public Auction, the undermentioned lands, sold for Arrears of Revenue due by———————————, Landholder in the undermentioned Village, and has paid the full purchase money, viz, Rupees 151-8-0, and the lands have been registered in his name. It is therefore declared that the said Parthyput Anuntha Charry has succeeded to all the rights and property of the former Landholder in the said lands:

Village and Talook.	Description of Land whether Nunjah, Punjah, or Garden.	Particulars of Field.		Estimated extent.	Assessment.	Remarks.
		No.	Name.			
					Rs. As. P.	

Date: (Signed) A. B., *Collector.*

N. B.—This Proclamation is to be published in the Village in which the land sold may be situated, in the Cutcherry of the Talook; in the Head Cutcherry of the District; and in the *District Gazette.*

VV.

(Vide page 615, para. 18.)

Sections 48 & 49.—Form of Warrant(a) for Arrest in case of Wilful or Fraudulent Non-payment of Arrears. (B. S. O. No. 275.)

To————————

Whereas the sum of Rupees——————is due on account of public (*Land*) Revenue by——————of——————and whereas the amount realized by the public sale of the moveable and immoveable property of the said Defaulter——————(or/and) of——————of—————— *Security for the said Defaulter*) is insufficient to liquidate the amount of the said arrear with interest and charges to date, and whereas the undersigned has reason to believe that the said——————(or/and)—————— *Security for the said Defaulter*) is wilfully

(*a*) These Warrants should be served by Talook Revenue Peons. (G. O. dated 5th May 1865, No. 908.)

withholding payment of the said arrears and charges (*or has been guilty of fraudulent conduct to evade payment of the said arrears and charges*) you are hereby directed forthwith to arrest the said —————— ($\frac{\text{and}}{\text{or}}$) —————— *Security for the said Defaulter*) —————— to convey him to the District Jail, and there to deliver him to the Jailor. For so doing this shall be your Warrant.

Place: (Signed) ——————

Date: *Collector of* —————— L. S.

Schedule.

Name of the Defaulter (*or Surety or of both.*)	Amount of Revenue due.	Date on which the amount due became payable.

N. B.—This Warrant is to be delivered with the Prisoner to the Jailor, who shall retain a copy of the Warrant, and forthwith despatch the original to the Officer in charge of the Jail.

WW.

(Vide page 617, para. 21.)

Section 56.—Receipt. (B. S. O. No. 275.)

Receipt granted to Landholder Soobah Reddy in acknowledgment of the sum paid by him on account of the Revenue of the Lands held by him in the Village of Typaukum in Caverpauk Talook of North Arcot District for Fusli 1274.

Month and Date.		For what Fusli.	Items.	Amount.			Signature of the Kurnums and Notagar.	Signature of the Putta-Monigar.
1		2	3	4			5	6
				Rs.	As.	P.		

ADDENDA.

Add the following to the marginal reference to para. 3 at page 10.

B. S. O. No. $\frac{104}{2}$.

Add the following to the marginal reference to para. 39 at page 26.

B. S. O. No. $\frac{104}{3}$.

Add the following as para. 46 at page 29.

Bd's. Cir. Offl. Memo. No. 510, 19th April 1873.

46. In regard to the construction and repairs of Irrigation and other works in Estates under the management of the Court of Wards, Collectors should invariably apply for and obtain the previous sanction of the Court for all original works whatever may be the amount of cost, and for all repairs costing Rupees 200 and upwards; emergent repairs, however, being executed in anticipation of Court's sanction. Repairs costing less than Rupees 200 may be executed by the Collectors on their own authority, provided the cost can be met from the provision made in the Budget.

Add the following to the marginal reference to para. 39 at page 60.

& B. S. O. No. $\frac{374}{2}$.

Add the following as para. 40A. at page 60.

B. S. O. No. $\frac{394}{8}$.

40A. ***Nomination of Tahsildars by Acting Collectors.*** When a Collector is absent on privilege leave, all appointments of Tahsildars nominated by the Officer who acts for him will be considered subject to the approval of the Collector on his return to the District.

Insert the following as foot-note to para. 15 at page 77.

Note.—Collectors should refer all important charges against Village Officers to Divisional Officers for inquiry, estimating the importance of the case not by the amount embezzled but by the circumstances. (Bd's. Pro. 28th November 1873, No. 2,431.)

Add the following to the marginal reference to para. 25 at page 85.

& B. S. O. No. $\frac{93}{1}$.

Substitute the following for para. 28 and Clauses I. to IV. at page 107.

B. S. O. No. $\frac{13}{4}$ & G. O. 16th Dec. 1872, No. 1,684.

28. ***Applications for Gráma Nuttum or Village sites.*** Except in *Zemindary* villages, *Mirási* villages, and villages which are private property, sites on the *Gráma Nattam* are not to be appropriated without permission, and that if any are so taken up, they will either be assessed or the appropriators will be prosecuted. Applications for house sites should be disposed of under the following rules:—

I. Unclaimed portions of the village site not being common lands needed for general use may be granted to any one resident in the village, on a fixed scale, which must be laid down by the Collector of each District once for all, on condition that the land be built upon within a stated period, failing which, or in case the building be allowed to go to ruin, the grant will be cancelled.

II. Rent free additions to village site will be granted when there is no unclaimed *Gráma Nattam* available, but only in the case of resident villagers, and of *Puttadars*, agricultural labourers and village servants about to become resident in the village. These grants must also be limited by a fixed scale and be subject to the condition mentioned in Rule I. When land is required for a new village site, or for the extension of an existing one, application must be made in the prescribed form for sanction to the alienation of the revenue.

Cir. Memo. 13th Nov. 1871, No. 1,525.

III. Cultivation of *Gráma Nattam*, as distinguished from back-yard gardens, being an undoubted abuse, should be heavily assessed, unless action is barred, or owing to long permission, appears unadvisable. *Puttahs*, however, should not be granted in any case. The usage of growing vegetables, tobacco, etc., on the recognized limit of back-yard should not be interfered with.

IV. The Village Moonsiff may be authorized to grant sites up to a certain size sufficient for an ordinary house and back-yard. When more is required, application must be made to the Tahsildar.

V. A register of grants should be opened and a conditional title of occupancy of some kind given in all cases.

VI. 'In villages where the *Gráma Nattam* is of large extent far beyond present or future requirements, and in which the unoccupied portions are over-run with prickly-pear, Collectors are authorized to grant such excesses on clearance *puttah* for cultivation, taking care always to reserve enough for the villagers.

N. B.—The foregoing rules are necessarily general, and leave much to the discretion and forbearance of the Officers by whom they are applied.

Add the following to the marginal reference to para. 1 at page 120.

& B. S. O. No. 412/3.

Add the following as paras. 9 A., 9 B. and 9 C. at page 154.

B. S. O. No. 392/1.

9 A. ***Village Officers included among Revenue Servants who may not be fined more than Rs. 10.*** Village Officers are included amongst the Revenue Servants who may not to be fined more than Rupees 10 without the prior sanction of the Board. A quarterly return of all fines inflicted on Village Officers will have to be submitted to the Board.

B. S. O. No. 331/6, G. O. 22nd Oct. 1873, No. 1,682, Judl. Dept. in Bd's. Pro. 10th Nov. 1873, Misc. No. 7,630.

9 B. ***Prosecutions of Village Magistrates.*** Prosecutions of Village Magistrates for offences committed by them in their Magisterial capacity should not be permitted by Collectors without their own sanction.

B. S. O. No. 291/4.

9 C. ***Reasons for dismissal of Village Officers to be recorded in English by Divisional Officers.*** Whenever a sentence of dismissal for a specific offence or for general neglect of duty is passed upon a Village Officer, the Divisional Officer must record in English the reasons of such dismissal, and give the party dismissed an opportunity for appearing before him.

Add the following to the marginal reference to para. 46 at page 197.

& B S. O. Nos. 137, 137/1 & 137/2.

Insert the following after the word "losses" in line 21 at page 197.

Excluding fields which have borne a fair crop, as also occupied and unoccupied waste land.

Insert the following as Clause 2nd to Rule II. at page 197.

When under similar circumstances dry crops are cultivated on wet land which must otherwise have remained waste, only the highest dry rate of the village should be charged. (This rule is applicable to all Districts.)

Insert the following as foot-note to para. 36 at page 219.

Note.—The area of the land proposed to be given in exchange should be as nearly as possible equivalent to that of the land lost to the *Inamdar*. It is not sufficient that the assessments of the two plots are equal or that inequality should be counteracted by imposition of large additional quit-rent. (Bd's. Cir.Memo. 17th Oct. 1873, No. 1,627.)

Add the following to the marginal reference to para. 37 at page 220.

& B. S. O. No. 168/2.

Insert the following as marginal reference to Rule X. at page 242.

B. S. O. No. 150 & 150/4.

Add the following Proviso to Rule XV. at page 243.

B. S. O. No. 150/9.

Provided that no preferential claim on the ground of possession of adjoining land, or of residence in the village, shall be admitted in favor of a ryot by whose relinquishment the land became unoccupied and available for allotment.

Add the following to the marginal reference to para. 2 at page 243.

B. S. O. No. 150/8.

Omit the last 3 lines in Rule I. under para. 2 at page 243, commencing from "and if the appellant" and substitute the following.

An appeal may be admitted after the period of limitation in this order prescribed therefor when the appellant satisfies the Appellate Authority that he had sufficient cause for not presenting the appeal within such period, and provided that a *puttah* has not been issued for the land by a competent Officer. Any person interested in the matter may appeal.

Add the following as paras. 17 and 18 at page 262.

B. S. O. No. 132/3 & G.O. 14th July 1873, No. 727.

17. ***Disposal of Lands containing Soil suitable for Bangles.*** Land composed of earth suitable for the manufacture of *bangles* should be disposed of on the terms laid down in Rule III. of Standing Order No. 132.

B. S. O. No. $\frac{132}{4}$ & G. O. 17th Oct. 1873, No. 1,125.

18. ***Quarrying of Ordinary Building Stone.*** The quarrying of ordinary building stone from Government lands without the written permission of the Collector is prohibited. In licenses granted for the above purpose the right of Government to levy seigniorage after one month's notice must be distinctly reserved and acknowledged. The Collector will be at liberty to propose to the Government, through the Board of Revenue, the levy of a Royalty in any case of real importance. Any right of taking stone for their own private use, hitherto exercised by villagers, should be continued to them without restriction in unobjectionable localities.

Add the following as foot-note to the word "lineal heirs" in Clause 1stly under Rule V. at page 277.

Note.—The terms "*lineal heirs*" include not only the direct lineal heirs of the incumbent but also, failing them, the direct lineal heirs of the original grantee. (B. S. O. No. $\frac{171}{5}$, & G. O. 17th May 1873, No. 497.)

Insert the following as foot-note to Section 17, Act III. of 1864, in para. 9 at page 331.

Note.—When the funds realized from the sale of liquors, vessels and other things confiscated, are insufficient for granting rewards to informers of offences against Abkarry Laws the amount may be sanctioned from General Revenues.

Collectors are authorized to disburse the rewards on their own authority when the amount does not exceed 100 Rupees in any single case, but when a larger amount has to be granted, the Board's sanction is necessary. (Board's Pro. 31st January 1873, No. 132.)

Insert the following as foot-note to para. 29 at page 382.

Note.—Salt Superintendents are not to be vested with Magisterial powers. (G. O. 9th October 1861, No. 1,955 in B. S. O. No. 415.)

Add the following to the marginal reference to para. 8 at page 424.

& Reg. V. of 1831, Sec. 7.

Insert the following as foot-note to Section 39 in para. 20 at page 432.

Note.—In assessing penalties under Section 39, Act XVIII. of 1869, the Collector must be guided by the provisions of Section 20; and as Section 39 is only an adjudicatory Section, the power of remitting penalties when acting under it has not been conferred on the Collector. It is always open to the Collector in cases under Section 39, in which he thinks remission of the penalty should be granted, to submit the case for the orders of the Board under Section 42. (Board's Pro. 19th March 1873, No. 412.)

Insert another foot-note to Section 45 in para. 24 at page 434.

Note.—Collectors should prevent stamp refunds being sanctioned by any Officers but themselves in person, and they must invariably, after recording the reasons, mark the paper in such a way that it cannot be presented again. (Board's Proceedings, 1st December 1873, No. 2,442.)

Add the following as foot-note to No. 5 in the Table showing the amount of Stamp Duty payable under the Court Fees' Act at page 449.

Note.—Advocate of any High Court shall be required to file or present a Muktyárnáma or Vakálatnáma or any other document empowering him to act. (Act XXVI. of 1867, Exemptions.)

Add the following to the 3rd marginal reference in line 17 at page 455.

& Act XX. of 1870, Sec. 1.

Add the following to Rule 2 for the supply, use, and renewal of Court Fee Stamps, published in the Fort St. Geo. Gazette dated 24th April 1872 and inserted as foot-note at page 460 under Section 27, para. 36.

All Stations of Deputy Tahsildars or Sub-Magistrates shall be such Sub-Depôts. (Notification, Rev. Department, *Fort Saint George Gazette*, dated 9th December 1873, p. 1955.)

Add the following to the marginal reference at line 4, page 461.

& Reg. V. of 1831, Sec. 7.

Add the following to Rule 3, dated 24th April 1872, inserted as foot-note at page 461 under Section 27 of Court Fees' Act VII. of 1870.

Provided that Court Fee Labels shall not be supplied to licensed vendors for sale at any place within a reasonable distance of which the labels can be obtained from an ex-officio vendor, and that licensed vendors shall not be allowed more than one per cent. discount for the sale of Court Fee Labels. (Board's Pro. 4th April 1873, No. 528.)

Add the following as another foot-note to Section 30 of Court Fees' Act VII. of 1870 at page 462.

Note.—The Record-keeper of every Court shall, when a case is decided, and the record consigned to his custody, punch a second hole in each Court Fee Label distinct from the first and note the date of his doing so at the same time. The second punching should not remove so much of the stamps as to render it impossible or difficult to ascertain its value or nature. (G. O. 5th August 1873, No. 1,095, Finl. Department, in Bd's. Pro. 16th September 1873, Misc. No. 6,004.)

Add the following as foot-note to Section 35 of Act VII. of 1870 at page 463.

Note.—The fees chargeable under the Court Fees' Act VII. of 1870 are remitted on all petitions of appeal presented to Revenue Officers in accordance with Section 55 of the Madras Act IV. of 1871. (Notification, Finl. Dept. *Ft. St. Geo. Gazette*, 1873, p. 189.)

Add the following to Clause B., Rule 1 of the Subsidiary Rules for the Vend of Stamps at page 492.

Provided that Court Fee Labels shall not be supplied to licensed vendors for sale at any place within a reasonable distance of which the labels can be obtained from an ex-officio vendor, and that licensed vendors shall not be allowed more than one per cent. discount for the sale of Court Fee Labels. (Bd's. Pro. 4th April 1873, No. 528.)

Insert the following as foot-note to the word "Cash" in line 16 in the Form of License under Rule 3 B. of the Subsidiary Rules for the Vend of Stamps at page 493.

Note.—The word "Cash" may be omitted in licenses granted to Vendors on discount. (Bd's. Pro. 11th November 1873, No. 2,285.)

Expunge para. 53 in page 498 and insert the following.

B. S. O. No. 231 A. Bd's. Pro 26th March 1873, No. 457 & B. S. O. No. 2¾. A.

53. ***Recovery of Stamp Duty in Pauper Suits.*** The following is the course to be pursued for the recovery of Stamp Duty in pauper suits:—

High Court's Pro. 22nd Nov. 1872.

On the receipt of a copy of the decree from the Court it should be sent to the Tahsildar with instructions to ascertain in the first instance whether the party liable is able to pay. If he is, the Government Vakeel should then apply by petition to the Court under Section 309 of the Civil Procedure Code to recover the amount by the attachment and sale of the party's property. The application should contain the particulars required by Sections 212 and 214 of the Civil Procedure Code as far as the same are applicable to the case of execution of a decree as to costs only, and a request for the payment of the costs of the application including Vakeel's fee. The application may be presented at any time after the passing of the decree whether the decree holder has applied for execution or not.

B. S. O. No. 2¾ A. *C. O. No. 7 of 1873.

54. ***Writing of irrecoverable Stamp Duty in Pauper Suits.*** When on inquiry it is found that the prospects of recovering the Stamp Duty awarded in Pauper suits are such as to preclude the probability of any thing ever being recovered; or when owing to lapse of time the claim has been extinguished, application should be made to the Board for sanction to write off the demand as irrecoverable. A separate application is not needed

in each case. All must be included in a statement which should be submitted annually.

Insert the following in the Import Tariff at page 558 after "Sapan Wood and Root." in No. 14.

Roseine and Magenta Crystals Annas—4—per oz. Avoir. (G O. No. 967, 10th Sept. 1873, R. D. Communicated in Bd's. Pro. 26th Sept. 1873, Misc. No. 6,425.)

In the same Tariff Statement at page 558, omit "8 Annas per oz." opposite "Aniline Dyes" and insert:

"Ad valorem." (G. O. No. 967, 10th Sept. 1873, R. D. Communicated in Bd's. Pro. 26th Sept. 1873, Misc. No. 6,425.)

In the same Tariff Statement at page 567, substitute "Rs. 1-4-0" instead of "Rs. 1-12-0" for the value of Silk, Raw, Punjum and Cutchra in No. 45. (Ft. St. Geo. Gazette, 1873, page. 390.)

Insert the following as foot-note to No. 2, in the Export Tariff at page 569.

Note.—Wheat exported from British India is exempted from Duty. (Notification, F. D. No. 41, 4th January 1873, in *Ft. St. Geo. Gazette*, 1873, page 71.)

Add the following as para. 67 A. at page 580.

B. S. O. No. 230/1.

67 A. ***Rewards to Informers under the Customs Act.*** Rewards to informers, etc., under the Customs Act are to be fixed according to the following *maximum* scale:—

I. Cases of under-valuation, false description, and attempts at evading to duty—if the value of the goods confiscated is—

			Rs. 100 or less,	75 per cent.
More than Rs. 100 and not more than			„ 250	70 „
„	„ 250	do.	„ 500	65 „
„	„ 500	do.	„ 1000	55 „
„	„ 1000			50 „

II. In all other cases where goods are confiscated, if the value of the goods is—

			Rs. 250 or less,	75 per cent.
More than Rs. 250 but not more than			„ 500	45 „
	„ 500	„	„ 1000	40 „
	„ 1000	„	„ 2000	35 „
	„ 2000			30 „

III. "In cases of the detection of successful cases of smuggling, 75 per cent. of the value of the goods confiscated may be granted whatever that value may be.

The confiscated goods should not be sold till three months after confiscation, unless they are perishable. In no case is the reward to be given until the goods have been sold, and three months have elapsed from the date of confiscation.

In the order of confiscation, whether an original order or an order on appeal, the Collector must notify that an appeal lies to the Board of Revenue if made within one month of the date of the order.

Collectors are authorized to pay rewards calculated on the above scale and not exceeding Rupees 100 without the previous sanction of the Board. Such rewards must be reported to the Board monthly in the prescribed form.

Substitute the following for para. 71 at page 586:

B. S. O. No. $\frac{251}{1}$.

74. ***Extra pay to Customs House Officials for Extra Work.*** Customs House Officials, who may be required to transact business at the Customs House out of office hours for the convenience of ship-owners and others, shall be entitled to extra remuneration according to the following scale:—

From 6 to 7. 30 A. M., or 5 to 7 P. M., half day's pay.

From 6 to 9. 30 A. M., or 5 to 9 P. M. or later, one day's pay.

One day's full pay to all Conicopollies and Peons for working out of office hours, either morning or evening.

On Sundays and close-holidays, two days' full pay for all Customs Officers, including Conicopollies and Peons.

N. B.—These rules are applicable to all ports.

Add the following to the marginal reference to para. 4 at page 596.

& Act XI. of 1869.

Expunge para. 4 of Bd's. Pro. of 30th August 1864, in page 620, and insert as foot-note the following.

Note.—In proceeding under II. of 1864 (Madras) for the recovery of arrears of revenue due by a Zemindar holding under a Sunnud-i-Milkeut-Istimrar, his personal property should first be sold, and then, if the arrear is unliquidated, the land. (B. S. O. No. $\frac{274}{2}$ & G. O. 5th March 1873, No. 260.)

Insert the following as another note to Section 7 of Act VIII. of 1865 (Madras), at page 643.

Note.—That such tender shall be sufficiently evidenced by proof that the *puttah* was tendered by delivering a copy to the tenant, or to some adult male member of his family at his usual place of abode, or to his authorized agent or, when such tender cannot be effected, by affixing a copy of the *puttah* on some conspicuous part of his last known residence, or on some conspicuous part of the land to which it refers.

Insert the following as foot-note in page 645.

Note.—For alteration of Clause IV. Section 11 of Madras Act VIII. of 1865, see page 665.

Insert the following as foot-note to Section 69, Act VIII. of 1865 in para. 19 at page 660.

Note.—The Judgment of the Sub or Assistant Collector is to be considered (for the purpose of appeal, under Section 69) "the Judgment of the Collector" until modified by him; if he does modify it, then his own actual Judgment will be the one to appeal from. The Collector cannot alter a Judgment of his Subordinate, which has once been appealed against, and confirmed or reversed by the Zillah Judge. (B. S. O. No. $\frac{370}{2}$.)

Insert the following as foot-note to Section 76 of Act VIII. of 1865, at page 662.

Note.—Section 76 of Act VIII. of 1865 (Madras) prohibits the interference of a Collector, with any decision of a Subordinate under that Act. (High Court Ruling in S. A. No. 209 of 1869, in B. S. O. No. $\frac{370}{3}$.)

Insert the following at the end of List of Officers to whom Gazettes supplied gratis, at page 834.

Local Fund Overseers. (B. S. O. No. $\frac{350}{4}$.)..........1

Insert the following as para. 8 A. at page 859.

B. S. O. No. $\frac{207}{1}$ & G. O. 14th March 1867, No. 623.

8 A. ***Repairs to Salt Works by the Revenue Department.*** The following rules have been laid down in regard to the execution of repairs, etc., to Salt Works, by the Revenue Department:—

"The passed Budget provision is the limit for expenditure.

"Within that limit, the Board of Revenue are authorized to sanction any repairs to Salt Works, except when the works have paid no revenue for three years, in which case they will be considered new works; and provided the estimate is not more than four years' revenue from the particular work.

"Collectors may sanction repairs to Salt Works within the highest year's revenue derived from them during the preceding five years.

"Collectors may also sanction alterations, additions, and improvements to buildings connected with Salt Works estimated to cost not more than Rupees 100, and also repairs to similar buildings, provided the estimates be within one-fourth of the value of the structures.

"Estimates for new Salt Works, estimated to cost more than Rupees 100, and for repairs to buildings, involving an outlay of more than one-fourth of their value, will be submitted for the sanction of Government."

Insert the following as para. 10 at page 866.

B. S. O. No. 2,897, G. O. 12th June 1872, No. 929, & G. O. 15th July, 1872, No. 1,055.

10. ***Petty Construction and Repairs of Salt Works.*** Collectors are authorized to sanction estimates for, and to direct the execution of, all Salt-Works under Petty Construction and Repairs, or Salt Contingencies, without prior reference to the Board, if the estimated cost is Rupees 1,000 or less, and if provision is made for the expenditure in the Budget. Works which are estimated to cost more than Rupees 1,000, and for which provision is made in the Budget, may be proceeded with on the receipt of the estimate to the limit of the Budget grant, in anticipation of sanction for the estimate. This, however, must be applied for without delay. Appropriations of funds in excess of the Budget allotments, original or revised, require as heretofore special sanction. Estimates and bills, not exceeding Rupees 500, for works of an ordinary character not requiring professional skill, may be prepared in the Revenue Department, and passed by the Collector without the countersignature of the Superintending Engineer, provided the estimates are duly coutersigned, and the bills bear a completion certificate, by the Deputy Collector in charge of Salt. Collectors may, with the previous sanction of the Board, entertain temporarily Overseers or Maistries for preparing estimates and superintending the execution of Salt Works, and pay them from the sanctioned estimates for the works.

Insert the following as para. 28 A. at page 915.

B. S. O. No. $3\frac{3}{3}2$.

28 A. ***Divisional Officers empowered to grant Copies of Papers.*** Divisional Officers are authorized to grant and to sanction the grant of copies of the papers enumerated in the following list without reference to the Collector:—

1. Deeds of transfer of lands.
2. Deeds of relinquishment of lands.
3. Extracts from the Quit-Rent Registers of Inams.
4. Accounts kept according to the Talook and Village Manuals.
5. Orders final in miscellaneous matters, such as claims to *puttahs* of deceased *Puttadars*; disputes regarding transfers of lands, assessment of lands, and irrigation; applications for and disputes regarding waste lands, notices of concealed cultivation, and complaints against Village Officers.

Insert the following as para. 8 at page 924.

B. S. O. No. $3\frac{1}{2}0$.

8. ***Disposal of Petitions.*** All Revenue Officers should call on petitions every day in Office as nearly at the same hour as the exigencies of business will permit.

Insert the following as foot-note to para. 23 at page 964.

Note.—For B. S. O. $\frac{4}{1}2$ regarding ready money payments to be made for supplies to travellers and others. (See foot-note at page 147.)

Omit the last 5 lines in para. 34 at page 967 commencing from "The Board of Revenue" and substitute the following.

B. S. O. No. $3\frac{4}{2}1$ & G. O. 24th Oct. 1868, No. 2,705.

Collectors are authorized to sanction refunds, by their Divisional Officers, of any sums erroneously carried to the credit of Government, provided such collection has been made within the preceding two years.

Insert the following as para. 34 A. at page 967.

B. S. O. No. $3\frac{4}{3}1$.

34 A. ***Refund of Sums erroneously carried to Local and Special Funds.*** Standing Orders Nos. 341 and $3\frac{4}{3}1$, will apply to the refund of sums

erroneously carried to the credit of Local and Special Funds, but a separate return must be made of such refunds.

Insert the following as foot-note to the word "Securities" in para. 37, line 15, at page 968.

Note.—Whether tendered by Public Servants or others. (Bd's. Cir. Memo. No. 996, 5th July 1873.)

Add the following as Section 2 (a). of the Civil Leave Code at page 1101.

Section 2. (*a.*)—If an absentee makes over charge of his Office before noon, his leave begins on and includes that date, otherwise it begins on the following day.

But if the absence of the absentee does not involve the deputation of any Officer from another station, or any formal transfer of charge in the way of taking over money, or the like, then the Local Government may, by special order, permit the absentee to leave his station at the close of the last day on which the Office is open for business before his leave begins. In such case the several transfers of charge dependent on the departure of the absentee shall take effect from the close of the last working day, as aforesaid. But the leave of the absentee and the re-arrangement of allowances, if any, depending upon his departure, shall begin from and include the first day thereafter on which the Office is open for business.

(*Note.*—This Section applies to leave granted under any of the Supplements to this Code.) (*Ft. St. Geo. Gazette*, 1873, p. 1634.)

Amend the definition of "Local Government" in Section 4 (*e*) of the Civil Leave Code at page 1104, as follows.

Omitting "and" and adding "and the Agents of the Governor General in Rajputana and Central India." (*Ft. St. Geo. Gazette*, 1873, p. 1591.)

Add the following as Rule 6, under Section 21 of the Civil Leave Code at page 1112.

6. A Commissioned Military Officer in Civil employ on privilege leave may draw Presidency House-rent, provided that the Government is not thereby put to any extra expense. (*Ft. St. Geo. Gazette*, 1873, p. 1888.)

Omit the following Illustration from Rule 8, in Chap. VIII. of the Civil Leave Code at page 1113.

Illustration.—A, who has no substantive appointment, but is officiating as Sub-Registrar of Assurances in Bardwan, is appointed to officiate as Deputy Magistrate and Deputy Collector in Rajshahye, and subsequently transferred to officiate as Deputy Magistrate and Deputy Collector in Patna, A is not entitled to any allowance during his

transit from Bardwan to Rajshahye, but he may be allowed by the Local Government to draw, during his transit from Rajshahye to Patna, the allowance to which he would be entitled under Rule 7.

Insert the following Note under Section 22 of the Civil Leave Code at page 1114.

(*Note.*—In 1871 two Officers were allowed to take special leave of absence under Chapter IV., in continuation of privilege leave under Chapter VI. The concession was made, in each case, on public grounds only, the Officers having undertaken to perform certain important public duties in England. The Secretary of State, however, wrote (*a*) upon the second case:—

"In permitting * * to take privilege leave and special leave together you have followed the course adopted in Mr. * * 's case. * * *

"I will not withhold my confirmation of your proceedings in the present case; but I must observe that grants of leave in direct opposition to the Furlough Rules cause inconvenience and create embarrassing precedents, and I request that no similar concession may be granted in future." (*Ft. St. Geo. Gazette*, 1873, p. 1474.)

Substitute the following Rule at page 1117 for that relating to Case III. Chapter XI. of the Civil Leave Code.

The Officer will obtain a last pay certificate from the Treasury where his pay and allowances were last disbursed to him, and if he proceeds to another Presidency or Province, he must get the countersignature of the Accountant-General who has jurisdiction over the Treasury from which he obtained his last pay certificate. (*Ft. St. Geo. Gazette*, 1873, p. 1591.)

Add the following to the Exception under Section 1 of Supplement F. to the Civil Leave Code at page 1126.

A peon belonging to the Inland Customs Department, and a Police Constable in the Central Provinces, sick in hospital, is entitled to full pay for one month. Provided that this indulgence may not be repeated for a year, save with the special sanction of the Local Government, which should be given only when the sufferer has been posted in a notorious unhealthy District. (*Ft. St. Geo. Gazette*, 1873, p. 1634.)

Add the following to Rule 4 of Section 1 of Supplement F. to the Civil Leave Code at page 1126.

Provided that, if less than one-fourth of the said allowances would under this rule be payable from another source, the whole of the allowances shall be charged to the other source. (*Ft. St. Geo. Gazette*, 1873, p. 1727.)

Amend the definition of "Local Government" in Section 1 (a) of the Acting Allowance Code at page 1132 as follows.

Omitting "and" and adding "and the Agents of the Governor-General in Rajputana and Central India." (*Ft. St. Geo. Gazette*, 1873, p. 1591.)

(*a*) Financial Despatch No. 65, dated 15th February 1872.

Insert the following words after "Courts" in the examples under Section 19 (a) of the Acting Allowance Code at page 1139—"who are not members of the General Subordinate Judicial Service" and substitute the following for Rule 1 under the same Section.

Officers of the Classified List of the Financial Department, and Judges of Small Cause Courts who are graded as members of the Subordinate Judicial Service, do not come under this Clause, but under the next Clause. (*Ft. St. Geo. Gazette.* 1873, p. 1591.)

Insert the following as paras. 8, 9, 10, and 11 in page 1148.

B. S. O. No. 352/3 & Letter from Govt. of India, F. D. 29th Oct. 1868 No. 3,354 in G. O. 27th Nov. 1868, No. 2,978, R. D.

8. ***Balance of Privilege Leave when to be allowed to Covenanted Officers recalled to duty while absent.*** When a Covenanted Civil Servant absent on privilege leave is recalled to duty for the convenience of Government, he may be allowed the balance of his leave even before the expiry of six months from the date of his return to duty.

B. S. O. No. 394.

9. ***Payment of Salaries.*** Though the distribution of the monthly pay of all the Establishments under the control of a Collector, cannot be superintended by himself, or his Assistants, it is desirable that occasionally, when the Collector, or any of his European Subordinates, may be at the Huzur station, or at the Cusbah of a Talook, he should cause the salaries of the Native Establishments on the spot to be distributed in his presence, and should take that opportunity to ascertain that the payments have, on previous occasions, been regularly and fully made. On all occasions, the pay of the Subordinate Officers, both on the Huzur and Talook Establishments, should be distributed in the presence of the Native Head of each Department. Collectors should however use their own discretion in making such arrangements as they may think best calculated to secure, to every individual, the receipt of his full pay, and to do this they must hold one person in each Department responsible for the correct disbursement of their salaries to the servants composing it. Under orders from Government, the pay of each of the Talook Establishments must be distributed at least once in the year in the

presence of the Collector, or one of his Subordinates in independent charge. Collectors are not at liberty to make any alteration whatever in the salaries of their Establishments without special sanction, and that the salary of an Officer on leave is not at the disposal of the Head of the Office for division among the other Clerks. An acting Officer should be appointed, so that the full strength of the Office be kept up. Collectors have discretionary authority to disburse the pay of Public Servants absent on duty, to those persons whom they may empower to receive it at Head Quarters, but care should be taken that all salaries are drawn in the real names of servants. The salaries of suspended Officers should always be retained in deposit until the period for appeal has clapsed, and, in the case of Officers of the superior grades, until the orders of the Board are received. Whenever the exigencies of the Public Service require a Talook Tahsildar and *ex-officio* Sub-Magistrate to take charge of a Talook, he is entitled to such portion of the savings effected out of the Tahsildar's salary when there are any, as will make his pay not more than that assigned for the Tahsildar of the Talook for such time as he may remain in charge without special sanction. When an Uncovenanted Servant is appointed to officiate in a superior appointment in a different District from that in which he is permanently employed, he is entitled to receive half the pay of the superior post, *plus* half the salary of his substantive appointment, and in such cases the name of the individual promoted should be retained on the Establishment list of the District in which he holds a permanent appointment.

G. O. 21st June 1865, No. 1,391.

10. ***Payment of Deputation Allowance.*** In cases where a Tahsildar acts for a Deputy Collector, the former should receive deputation allowance calculated upon the average of the several rates of pay of Deputy Collectors, with the proviso that thereby his aggregate receipts shall not exceed the pay of

B. S. O. No. 394 & G. O., 1st June, 1866, No. 1,296, R. D.

the lowest grade of Deputy Collector, that being the pay to which the Tahsildar would be restricted on permanent promotion to the post of Deputy Collector, and it being the rule that an Officer shall not receive for an acting appointment more pay than he would draw if confirmed in it, or in the class to which the acting appointment belongs. Deputation allowance should not be given to a Deputy Collector of one grade, acting for a Deputy Collector of a higher grade, even when the former performs the duties of the absent Officer in addition to his own.

B. S. O. No. 2½1&G. O., F. D., 26th Sept. 1865, No. 2528, in *Ft. St. Geo. Gaz.* 10th Oct. 1865, p. 530.

11. ***Payment of Salary to Uncovenanted Officers under suspension from Office.*** The following are the Rules passed by the Government of India, regulating the allowances of Uncovenanted Officers under suspension from office pending inquiry into their conduct, and eventually restored, and fixing the principles on which any period of such suspension can be reckoned towards pension:—

1*st.*—Subsistence to an Uncovenanted Servant, who is suspended pending an inquiry into his conduct, should be limited, before the result of the inquiry is known, to one-fourth of his salary, unless he be an European on pay exceeding Rupees 25, in which case the subsistence is to be allowed at one-fourth of salary, to an amount not less than Rupees 25 monthly.

2*nd.*—Should the Officer be re-instated, he may, at the discretion of the Local Government, or of the Head of Department to whom the Local Government may delegate such authority, be allowed full salary, if he shall have been fully acquitted; or a portion of his salary, if the result of the inquiry should be censure or admonition; but where censure or admonition is awarded, the subsistence allowance during suspension must be so adjusted, as not to involve additional charge.

3*rd.*—When the payment which the Local Government may adjudge, for the period of suspension to an Officer who is re-instated, involves additional expense, it must be separately provided for.

4*th.*—An Officer whose suspension is followed by dismissal, will not be allowed more than the subsistence which may be admissible to him under Rule 1, for the period that he was suspended.

5th.—The time passed under suspension, pending inquiry, is taken into account as service towards pension, in cases of re-instatement; where suspension has been adjudged as a penalty, the period is disallowed.

Amend the definition of "Local Government" in Section 1 (*a*) of the Civil Pension Code at page 1148, as follows.

Omitting "and" and adding "and the Agents of the Governor-General in Rajputana and Central India". (*Ft. St. Geo. Gazette*, 1873, page 1591.)

Add the following as Rules 1 and 2 under Section 24 of the Civil Pension Code at page 1155.

1. The service of process-servers, before the Court Fees' Act, 1870, was passed, qualifies in the following cases:—

In Bengal—

Service paid from the fund formed under Act V. of 1863 Bengal Council.

In the North Western Provinces—

(*a*) Service under the Civil Courts after 31st December 1863.

(*b*) Service under the Revenue Courts after 31st December 1865.

In the Punjab—

Service rendered after 14th March 1859.

In Oudh, the Central Provinces, and British Burmah—

All service.

In Bombay—

Service paid from the Ameen's Fee Fund.

(*Note.*—In Madras the service of process-servers previous to their appointment under the Court Fees' Act, 1870, did not qualify.)

2. Rule 1 applies also to Naib Nazirs, who were on the same footing in respect to the source of their pay as process-servers. (*Ft. St. Geo. Gazette*, 1873, page 1889.)

Add the following paragraph to Rule 1 of Section 29 of the Civil Pension Code at page 1157.

Provided that, if less than one-fourth of any pension would under this rule be payable from another source, the whole shall be charged to the other source. (*Ft. St. Geo. Gazette*, 1873, page 1727.)

Add the following as Rule 8 to Section 35 of the Civil Pension Code at page 1161.

8. An Officer who is paid from a Local Fund may on first appointment, with the permission of the Local Government and upon production of a Medical Certificate under Section 49, Rule 2, subscribe for a pension or gratuity under this Section.

The rules of the Code would then apply to such Officer so long as he continued to subscribe for pension or gratuity, as if he were paid from the general revenues. (*Ft. St. Geo. Gazette*, 1873, page 1634.)

Add the following as Rules 1 *(a)*, and 1 *(b)* under Section 47 of the Civil Pension Code at page 1165.

(1*a*.)—An Officer discharged with a compensation pension may not, on pain of losing his pension, refuse to accept any appointment which the Local Government thinks fit within six months from the date of his discharge to offer to him.

The salary of such new appointment must not, however, be less than enough to raise his total receipts under the operation of Section 93 to the amount which he received as salary immediately before his discharge. Nor should the new appointment be such as the Officer may not reasonably and equitably be expected to accept.

(1*b*.)—Rule 1 (*a*.) applies also to the case of an Officer entitled to compensation pension who is transferred to another appointment simultaneously with the abolition of his own appointment under proper authority. To such an Officer a compensation pension may be simultaneously awarded. (*Ft. St. Geo. Gazette*, 1873, page 1782.)

Substitute the following for Rule 1 of Section 114 of the Civil Pension Code at page 1189.

The heirs of Native Soldiers killed in action succeed in the following order—son, widow, daughter, father, mother.

To a male the pension is given as follows:—

If the pensioner is under six years of age, till he is eighteen years old.

If above six and under fifty years, for twelve years.

If above fifty years, for life.

To a female the pension is for life.

This order need not be followed absolutely in the Civil Department, but it should not be lightly rejected.

The pension of a male should not ordinarily be continued after he is eighteen years old. The pension of a female should last only until marriage, but on marriage she may have a dowry equal to five years' pension. (*Ft. St. Geo. Gazette*, 1873, page 1634.)

Insert the following as an other foot-note to para. 35 at page 192.

Note.—B. S. O. No. $\frac{136}{1}$ is also applicable to Inams of less extent than an entire village. (B. S. O. No. $\frac{136}{2}$ & G. O. 6th December 1870, No. 1,950.)

CYCLIC TABLE

OF

HINDU AND MAHOMEDAN CHRONOLOGY.

A. D.	Sálivâhana Sakam.	Hindu Year, Tamil, Teloogu and Canarese.	Malayalam Collum Andu.	Mahomedan Hejri.	Fusli.
1723	1645	37 Sóbhakrit	898	1136	1132
1724	1646	38 Kródhi	899	1137	1133
1725	1647	39 Visvávas	900	1138	1134
1726	1648	40 Parábhava	901	1139	1135
1727	1649	41 Plavanga	902	1140	1136
1728	1650	42 Kílaka	903	1141	1137
1729	1651	43 Saumya	904	1142	1138
1730	1652	44 Sádhárana	905	1143	1139
1731	1653	45 Viródhikrit	906	1144	1140
1732	1654	46 Paridhávi	907	1145	1141
1733	1655	47 Pramádícha	908	1146	1142
1734	1656	48 Ananda	909	1147	1143
1735	1657	49 Ráxasa	910	1148	1144
1736	1658	50 Nala	911	1149	1145
1737	1659	51 Pingala	912	1150	1146
1738	1660	52 Kálayukti	913	1151	1147
1739	1661	53 Siddhárthi	914	1152	1148
1740	1662	54 Raudri	915	1153	1149
1741	1663	55 Durmati	916	1154	1150
1742	1664	56 Dundubhi	917	1155	1151
1743	1665	57 Rudiródkári	918	1156	1152
1744	1666	58 Raktáxi	919	1157	1153
1745	1667	59 Kródhana	920	1158	1154
1746	1668	60 Xaya	921	1159	1155
1747	1669	1 Prabhava	922	1160	1156
1748	1670	2 Vibhava	923	1161/2	1157
1749	1671	3 Sukla	924	1163	1158
1750	1672	4 Pramódúta	925	1164	1159
1751	1673	5 Prajótpatti	926	1165	1160
1752	1674	6 Angírasa	927	1166	1161

A. D.	Sáliváhana Sakam.	Hindu Year, Tamil, Toloogu and Canarese.	Malaylam Collum Andu.	Mahomedan Hejri.	Fusli.
1753	1675	7 Srímukha	928	1167	1162
1754	1676	8 Bhava	929	1168	1163
1755	1677	9 Yuva	930	1169	1164
1756	1678	10 Dhátu	931	1170	1165
1757	1679	11 Isvara	932	1171	1166
1758	1680	12 Bahudhánya	933	1172	1167
1759	1681	13 Pramádi	934	1173	1168
1760	1682	14 Vikrama	935	1174	1169
1761	1683	15 Vishu	936	1175	1170
1762	1684	16 Chitrabhánu	937	1176	1171
1763	1685	17 Svabhánu	938	1177	1172
1764	1686	18 Tárana	939	1178	1173
1765	1687	19 Párthiva	940	1179	1174
1766	1688	20 Vyaya	941	1180	1175
1767	1689	21 Sarvajit	942	1181	1176
1768	1690	22 Sarvadhári	943	1182	1177
1769	1691	23 Viródhi	944	1183	1178
1770	1692	24 Vikriti	945	1184	1179
1771	1693	25 Khara	946	1185	1180
1772	1694	26 Nandana	947	1186	1181
1773	1695	27 Vijaya	948	1187	1182
1774	1696	28 Jaya	949	1188	1183
1775	1697	29 Manmatha	950	1189	1184
1776	1698	30 Durmukhi	951	1190	1185
1777	1699	31 Hévilambi	952	1191	1186
1778	1700	32 Vilambi	953	1192	1187
1779	1701	33 Vikári	954	1193	1188
1780	1702	34 Sárvari	955	1194	1189
1781	1703	35 Plava	956	1195/6	1190
1782	1704	36 Subhakrit	957	1197	1191
1783	1705	37 Sóbhakrit	958	1198	1192
1784	1706	38 Kródhi	959	1199	1193
1785	1707	39 Visvávas	960	1200	1194
1786	1708	40 Parábhava	961	1201	1195
1787	1709	41 Plavanga	962	1202	1196
1788	1710	42 Kílaka	963	1203	1197
1789	1711	43 Saumya	964	1204	1198
1790	1712	44 Sádhárana	965	1205	1199
1791	1713	45 Viródhikrit	966	1206	1200
1792	1714	46 Paridhávi	967	1207	1201
1793	1715	47 Pramádícha	968	1208	1202
1794	1716	48 Ananda	969	1209	1203
1795	1717	49 Ráxasa	970	1210	1204

A. D.	Sáliváhana Sakam.	Hindu Year, Tamil, Teloogu and Canarese.	Malayalam Collum Andu.	Mahomedan Hejri.	Fusli.
1796	1718	50 Nala	971	1211	1205
1797	1719	51 Pingala	972	1212	1206
1798	1720	52 Kálayukti	973	1213	1207
1799	1721	53 Siddhárthi	974	1214	1208
1800	1722	54 Raudri	975	1215	1209
1801	1723	55 Durmati	976	1216	1210
1802	1724	56 Dundubhi	977	1217	1211
1803	1725	57 Rudiródkári	978	1218	1212
1804	1726	58 Raktáxi	979	1219	1213
1805	1727	59 Kródhana	980	1220	1214
1806	1728	60 Xaya	981	1221	1215
1807	1729	1 Prabhava	982	1222	1216
1808	1730	2 Vibhava	983	1223	1217
1809	1731	3 Sukla	984	1224	1218
1810	1732	4 Pramódúta	985	1225	1219
1811	1733	5 Prajótpatti	986	1226	1220
1812	1734	6 Angírasa	987	1227	1221
1813	1735	7 Srímukha	988	1228/9	1222
1814	1736	8 Bhava	989	1230	1223
1815	1737	9 Yuva	990	1231	1224
1816	1738	10 Dhátu	991	1232	1225
1817	1739	11 Isvara	992	1233	1226
1818	1740	12 Bahudhánya	993	1234	1227
1819	1741	13 Pramádi	994	1235	1228
1820	1742	14 Vikrama	995	1236	1229
1821	1743	15 Vishu	996	1237	1230
1822	1744	16 Chitrabhánu	997	1238	1231
1823	1745	17 Svabhánu	998	1239	1232
1824	1746	18 Tárana	999	1240	1233
1825	1747	19 Párthiva	1000	1241	1234
1826	1748	20 Vyaya	1001	1242	1235
1827	1749	21 Sarvajit	1002	1243	1236
1828	1750	22 Sarvadhári	1003	1244	1237
1829	1751	23 Viródhi	1004	1245	1238
1830	1752	24 Vikriti	1005	1246	1239
1831	1753	25 Khara	1006	1247	1240
1832	1754	26 Nandana	1007	1248	1241
1833	1755	27 Vijaya	1008	1249	1242
1834	1756	28 Jaya	1009	1250	1243
1835	1757	29 Manmatha	1010	1251	1244
1836	1758	30 Durmukhi	1011	1252	1245
1837	1759	31 Hévilambi	1012	1253	1246
1838	1760	32 Vilambi	1013	1254	1247

A. D.	Sáliváhana Sakam.	Hindu Year, Tamil, Teloogu and Canarese.	Malaylam Collum Andu.	Mahomedan Hejri.	Fusli.
1839	1761	33 Vikári	1014	1255	1248
1840	1762	34 Sárvari	1015	1256	1249
1841	1763	35 Plava	1016	1257	1250
1842	1764	36 Subhakrit	1017	1258	1251
1843	1765	37 Sóbhakrit	1018	1259	1252
1844	1766	38 Kródhi	1019	1260	1253
1845	1767	39 Visvávas	1020	1261/2	1254
1846	1768	40 Parábhava	1021	1263	1255
1847	1769	41 Plavanga	1022	1264	1256
1848	1770	42 Kílaka	1023	1265	1257
1849	1771	43 Saumya	1024	1266	1258
1850	1772	44 Sádhárana	1025	1267	1259
1851	1773	45 Virodhikrit	1026	1268	1260
1852	1774	46 Paridhávi	1027	1269	1261
1853	1775	47 Pramádícha	1028	1270	1262
1854	1776	48 Ananda	1029	1271	1263
1855	1777	49 Ráxasa	1030	1272	1264
1856	1778	50 Nala	1031	1273	1265
1857	1779	51 Pingala	1032	1274	1266
1858	1780	52 Kálayukti	1033	1275	1267
1859	1781	53 Siddhárthi	1034	1276	1268
1860	1782	54 Raudri	1035	1277	1269
1861	1783	55 Durmati	1036	1278	1270
1862	1784	56 Dundubhi	1037	1279	1271
1863	1785	57 Rudiródkári	1038	1280	1272
1864	1786	58 Raktáxi	1039	1281	1273
1865	1787	59 Kródhana	1040	1282	1274
1866	1788	60 Xaya	1041	1283	1275
1867	1789	1 Prabhava	1042	1284	1276
1868	1790	2 Vibhava	1043	1285	1277
1869	1791	3 Sukla	1044	1286	1278
1870	1792	4 Promódúta	1045	1287	1279
1871	1793	5 Prajótpatti	1046	1288	1280
1872	1794	6 Angirasa	1047	1289	1281
1873	1795	7 Srímukha	1048	1290	1282
1874	1796	8 Bhava	1049	1291	1283
1875	1797	9 Yuva	1050	1292	1284
1876	1798	10 Dhátu	1051	1293	1285
1877	1799	11 Isvara	1052	1294/5	1286
1878	1800	12 Bahudhánya	1053	1296	1287
1879	1801	13 Pramádi	1054	1297	1288
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